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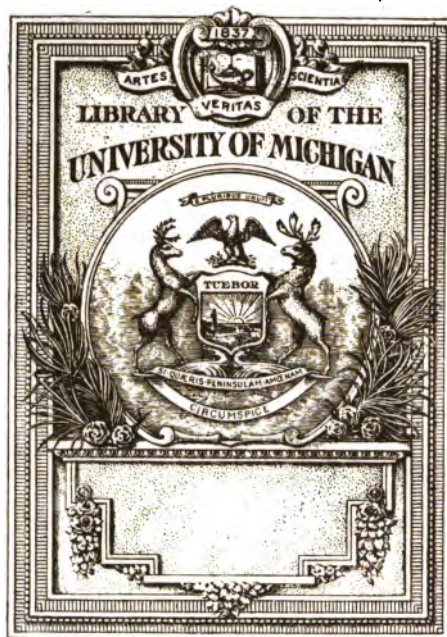
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FIFTH ANNUAL REPORT
OF THE
COLORADO
TAX COMMISSION
1916



THE GIFT OF
Colorado Tax Coms.

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FIFTH ANNUAL REPORT

OF THE

COLORADO TAX COMMISSION

TO THE

Governor, Treasurer *and* Legislature

1916

JOHN B. PHILLIPS

CELSUS P. LINK

EDWARD B. MORGAN

} Commissioners

SHELDON E. TUCKER, Secretary



DENVER, COLORADO
EAMES BROS., STATE PRINTERS
1916

LETTER OF TRANSMITTAL.

Denver, Colo., December 15, 1916.

To HON. GEORGE A. CARLSON, Governor; HON. ALLISON STOCKER,
Treasurer, and the Legislature of Colorado.

In compliance with Section 43 of Chapter 216 of the Session
Laws of 1911, the Colorado Tax Commission herewith submits its
annual report.

JOHN B. PHILLIPS,
CELSUS P. LINK,
EDWARD B. MORGAN,
Commissioners.

FIFTH ANNUAL REPORT
OF THE
COLORADO TAX COMMISSION
TO THE
GOVERNOR, TREASURER AND LEGISLATURE

SUPREME COURT DECISION ON EQUALIZATION.

One of the most important decisions concerning taxation in Colorado was rendered by the Supreme Court on April 3rd. (People ex rel. Colorado Tax Commission et al. vs. Pitcher, 156 Pac. 812.) This decision established the power of the State Board of Equalization to increase counties by classes and items of property, according to the amendment adopted in 1914. It also laid down the principle that after the Assessor had turned over his tax roll to the County Board of Equalization he becomes a purely ministerial officer and cannot question the acts of his superiors. It is, therefore, not within his power to bring a suit attacking the legality of the work of the State Board of Equalization. It is also established by this decision that the State Board of Equalization is a *quasi* court and can use such methods as it sees fit in equalizing. In other words, its decisions cannot be inquired into as to the legality of the method employed in making them.

CONFERENCE OF COUNTY ASSESSORS.

The Tax Commission was fortunate in securing the conference of the County Assessors at an earlier date than in former years. The conference was held the week of January 20th and all Counties, except two, were represented either by Assessors or Deputies. Papers were read by various Assessors on the assessment of coal lands, irrigated, seep and grazing land, dry farming lands, town and city lots, and metalliferous mines. The papers were published in pamphlet form and distributed throughout the State. The meeting was very profitable to both the Tax Commission and the Assessors and is one of the means by which co-operation between the Tax Commission and the County Assessors in the work of assessing the State is increased.

COUNTY INVESTIGATIONS.

During the past year the Commission has been able to make a more thorough investigation of the valuations in the various counties than in the preceding years. The investigators have made

Careful studies of the valuations and administration of the Assessors' offices in thirty-three Counties, and full reports of this work have been filed with the Commission. The members of the Commission themselves have visited thirty-one Counties, and by January 1st will have visited fully one-half of the Counties as required by statute. On these visits the Commissioners have advised with the Assessor and local officials as to improvements in the method of securing the full cash valuation of all property.

CO-OPERATION OF COUNTY ASSESSORS AND TAX COMMISSION.

In the report on equalization as made by the Tax Commission to the State Board, it was necessary to raise only one County in the State. This was Yuma County. A comparatively slight raise was made on dry farming land, grazing land, milch cows and range cattle. This raise had to be made in order to bring this County up to the standard set by all the adjoining Counties and agreed upon by the County Assessors at their meeting in January. It is probable that it would not have been necessary to raise Yuma County had not the Assessor been a month late in filing the abstract. It was required to be filed September 1st, but was not placed in the hands of the Commission until after the first of October and, therefore, after the time when the Tax Commission had made its report on equalization to the State Board. It is highly probable that had this abstract been filed September 1st the matter of the increases on the County would have been taken up by the Commission and adjusted by the County Commissioners. This was done in a number of other counties so that no raises were required. It is thus apparent that the Assessors and Boards of County Commissioners are now working in harmony with the Tax Commission and are complying with the spirit of the law in a far greater degree than ever before in the history of the State.

RESIGNATION OF INVESTIGATOR.

The Commission has been unfortunate in losing the services of Mr. John T. Brown, the experienced investigator, who has been in its employ since May, 1915. Mr. Brown is an Assessor of considerable experience, having served two terms as Assessor of Mesa County and having had previous experience as Assessor in the State of Iowa. He proved to be a most diligent and efficient investigator and his judgment as to the values of property is most excellent. Owing to the small appropriation allowed the Tax Commission for the salaries of its investigators it was impossible to keep Mr. Brown, he having accepted a position as chief land appraiser for the Manager of Revenue of the City and County of Denver.

TAX COMMISSION'S RECOMMENDATIONS OF IN- CREASES IN VALUATION OF INDUSTRIAL CORPORATIONS.

The Commission recommended to the Assessors in June a very material increase on certain industrial corporations. While unable to secure the entire increase recommended, very substantial raises were made in the assessed valuations by the Assessors and agreed to by the Tax Commission. These corporations, with the increases in valuation in 1916, are the following:

	Increase in valuation as result of Tax Commis- sion's recommendations.
Great Western Sugar Co.....	\$2,815,000
Western Sugar & Land Co. (Grand Junction).....	383,000
American Beet Sugar Co.....	1,140,645
National Sugar Mfg. Co. (Sugar City).....	100,000
Du Pont Powder Co.....	791,770
Holly Sugar Co.....	136,568
Total.....	\$5,465,883

Of these companies the Great Western Sugar Company agreed to the increase of \$2,815,000 on its nine factories. The Holly Sugar Company, the Western Sugar & Land Company and the National Sugar Manufacturing Company likewise agreed to their increases. The American Beet Sugar Company protested, as did the Du Pont Powder Company. The State Board of Equalization sustained the Tax Commission's increases on the above companies.

The Commission also recommended the following increases:

Colorado Portland Cement Co.....	\$234,210
United States Portland Cement Co.....	\$172,450

Total.....\$406,660

These increases were not sustained by the State Board of Equalization.

INCREASED REVENUE FROM NEWLY DISCOVERED VALUATION.

The result of this recommendation to the County Assessors has been the discovery of \$5,465,883 of valuation, which had heretofore paid no taxes. At the average rate of taxation in the State of approximately 16 mills, this additional valuation will bring in a total tax of \$87,454 annually. This is more than sufficient to pay the annual appropriation of the Tax Commission (\$20,000 a year) for four years.

PUBLICATIONS OF TAX COMMISSION.

In addition to the annual report, the Tax Commission has published a small manual of instructions to Assessors, giving the

laws bearing on the practical work of assessment as well as the rules by which Assessors should be guided in determining the valuation of property. This pamphlet also contains a digest of the Supreme Court decisions in the last four years, which bear on the duties of Assessors and explain also the powers of the Tax Commission and State Board of Equalization.

A pamphlet copy of the tax laws passed by the Nineteenth and Twentieth General Assemblies, has also been published and distributed for the use of the assessing officers.

INCREASE OF TAXATION.

As is general in other parts of the United States, the increase in taxation is conspicuous in Colorado. This is in part explained by the State being in the process of development and receiving a large number of new settlers every year. This is particularly true in the eastern section of the State. Colorado shares fully in the demand for improved roads and schools, which is noticeable all over this country. The hardship of maintaining both schools and roads is greater on the people of Colorado than in the more densely settled States of the Middle West and of the East. Distances are far greater, and in the mountainous regions roads are hard to build. The same may be said of schools. They are located at a great distance from each other and even with the enormous increase in school taxes it is exceedingly difficult for all the children to reach a schoolhouse at the present time. The homesteaders who have settled in the eastern part of the State are, as a rule, without a large amount of capital, and the tax for school purposes has to be levied on rather small valuations. Hence the burden is severe during the period in which the population of the district is sparse. The following table shows the increase in taxes since 1906:

TABLE SHOWING INCREASES OF TAXES IN COLORADO,
1906-1915.

	1906	1915	Increase	Per cent Inc.
State taxes.....	\$ 1,392,426.32	\$ 2,006,724.68	\$ 614,298.36	44.11
State road tax.....		600,851.46	600,851.46
*County taxes....	4,180,555.12	6,444,601.78	2,264,046.66	54.16
Town taxes.....	2,966,544.97	5,300,858.98	2,334,314.01	78.69
School taxes.....	3,376,928.90	6,183,068.80	2,806,139.90	83.10
Totals.....	\$11,916,455.31	\$20,536,105.70	\$8,619,650.39	72.33

Whatever may be said of the increased tax burden, no one will deny that it is a manifestation of a great growth of public spirit and improved citizenship, and few would have the temerity

*Includes County, General and High School levy, except in Denver County.

to charge that the administration of these moneys is to any considerable degree fraudulent.

EQUALIZATION IN COLORADO, 1916.

Pursuant to law, the *ex-officio* State Board of Equalization, consisting of the Governor, Secretary of State, State Treasurer, Auditor and Attorney General, met on October 2nd to consider the report of the Tax Commission submitted on October 1st. Seventeen corporations and three Counties filed protests. An adjournment was taken for one week. At the adjourned session a number of hearings were granted to the representatives of counties and corporations.

The State Board of Equalization is required by law to complete the equalization of the State, and certify the State levy by the third Monday in October. (Revised Statutes, 1908, § 5767.) On that date the Board certified the levy to the Counties and stated that the Counties had been charged with State tax on the books of the State Auditor, at the amount represented by the State levy applied to the valuations as fixed by the Tax Commission in its report to the State Board of Equalization.

The State Board of Equalization then adjourned from day to day, there being usually no quorum present. Hearings were resumed the latter part of November, and on December 2nd the Board finally adjourned *sine die*.

At the last session the following changes in the Tax Commission's valuations were announced:

	Value by Tax Commission	Value by State Board of Equalization	Amount of Reduction
Denver & Northwestern Railway Co. (Tramway) in Denver	\$ 15,247,050	\$11,682,130	\$ 3,564,920
Denver Gas & Electric Light Co.	13,167,650	9,076,174	4,091,476
Denver & Interurban R. R. Co.	617,000	547,700	69,300
Denver & Rio Grande R. R. Co.	41,873,550	40,304,810	1,568,740
Colorado Springs & Crip- ple Creek District Ry. Co.	3,957,380	2,949,500	1,007,880
Atchison, Topeka & Santa Fe Ry. Co.	19,440,530	18,940,530	500,000
Colorado Midland Railway Co.	5,174,800	4,250,000	924,800
Colorado & Southern Ry. Co.	23,873,340	23,632,297	241,043
Western Light & Power Co.	1,636,700	1,565,330	71,370
Total	\$124,988,000	\$112,948,471	\$12,039,529

It will be seen that the principal reductions in valuations were made in the case of the Denver & Northwestern Railway Company (Tramway) and the Denver Gas & Electric Light Company. Similar reductions in the valuations of these two companies were made by the State Board of Equalization in 1915. The valuation of the Tramway is fixed for 1916 at \$11,682,130 in Denver, \$2,082,540 below the figure to which it was reduced by the State Board of Equalization in 1915. The Denver Gas & Electric Light Company is fixed by the State Board at exactly the same amount as in 1915.

The failure of the State Board of Equalization to complete the equalization of the State by the third Monday in October, as required by law, caused a great deal of delay and annoyance in the counties. The County Commissioners usually make the levies on the first Monday in November. They were advised by the State Board to make no levies until after that body had completed its work, lest the valuation of the County be changed. County Commissioners were, therefore, obliged to adjourn from day to day until after December 2nd, when the State Board finally adjourned *sine die*.

The delay was especially serious for the Assessors. These officers are required by law to complete the tax roll and turn it over to the Treasurer by January 1st. In twenty-two Counties new Assessors had been elected and an awkward situation would result if the tax roll was not delivered to the Treasurer when the new Assessor took office.

INITIATED BILL TO ABOLISH THE COLORADO TAX COMMISSION DEFEATED BY THE VOTERS.

On November 7th last the voters of Colorado decided to retain the Tax Commission by a majority of 3,649. A bill had been initiated in July and filed with the Secretary of State, which provided that the Commission should be abolished and all of its duties be transferred to the State Board of Equalization. The bill was originated by the Assessor of Weld County in co-operation with the Assessor and Mayor of the City and County of Denver, all of whom claimed that their counties had been discriminated against by the equalization which had been made by the Tax Commission. Each of these Counties had been increased in 1913 and 1914. In 1915 Weld County was not increased by the Tax Commission, but a smaller increase was made on Denver than had been made in the two preceding years. The County Commissioners of Weld County, however, increased the Assessor's valuation approximately four millions in 1915.

In 1916 an appraisal was made of the property in the City and County of Denver by an appraiser employed by the Tax Commission, and as a result no increase was made on the valuation as turned in by the Assessor of the City and County of Denver, who adopted the figures of the appraiser. In Weld County the As-

essor's valuation was approximately three millions more than the Tax Commission had required for that County in 1915, so that no increase was necessary. However, the increase of twenty-three millions, or 63 per cent, which was made in 1913 by the Tax Commission above the County Assessor's figures and which increase had to be made horizontally, had stirred up a very violent opposition to the Commission. The resentment engendered by this horizontal increase could not well be overcome, and the Assessor for the past three years had fostered that resentment, and this year made his campaign for re-election on a platform demanding the abolition of the Tax Commission. He was defeated, but the County voted in favor of the abolition of the Tax Commission. The adjoining Counties of Logan and Morgan were somewhat influenced by the activities of the Weld County Assessor and went against the Tax Commission. The Counties of Larimer and Boulder, adjoining Weld on the west, each went strongly for the Commission. Generally speaking, the eastern part of Colorado, which is very largely devoted to farming, gave majorities for the bill to abolish the Commission, but the Counties containing considerable cities, such as Pueblo, El Paso and Las Animas, were favorable to the Commission and went against the bill. Denver, where three law suits had been conducted by the Commission against the Assessor, in all of which the County had been defeated, gave a majority of 479 against the bill. Generally speaking, the mining counties and the western slope went in favor of the Tax Commission. It has been said that the Counties believed to be under-assessed were decidedly opposed to the Tax Commission, whereas the city dwellers and the mining counties were in favor of the central taxing body. In the mining Counties and in the cities the general belief prevails that property aside from that of producing mines is assessed at a very considerably higher percentage of full cash value than is the case with the farms in eastern Colorado.

As soon as the initiated bill to abolish the Commission had been filed, the State Survey Committee, which was created by the last Legislature, asked Professor Seligman of Columbia University, to come to Colorado and make an investigation of the work of the Tax Commission. Professor Seligman was unable to come, but took charge of the work and sent Professor R. M. Haig to make the investigation. Professor Haig spent a month in Denver and prepared a very careful and thorough report, going into everything concerning which there was a difference of opinion in regard to the Tax Commission. This report was summarized and distributed extensively in the State, especially to the editors of newspapers, members of the Legislature and other leaders of public opinion. The Civic and Legislative Bureau of the Chamber of Commerce of Denver endorsed the Tax Commission and recommended its retention. This endorsement was printed on the report and also on the summary, and this bureau distributed several thousand copies. The

Commission was also endorsed by the Denver Civic League and by the Denver Trades and Labor Assembly.

It is believed that this investigation by a scientifically trained man and the endorsement by Professor Seligman had a very great deal to do with the favorable result which has been shown. It shows that as long as the voters can be reasonably informed, they are to be trusted in even so controversial a matter as the desirability of sustaining a Tax Commission with powers which enable it to interfere very materially in the affairs of local communities. Professor Haig's complete monograph is published in this report.

Since the election it has been pointed out that one of the very strong factors operating against a favorable vote for the Commission is the limit of levy law. There is a law in Colorado which requires any tax levying body wishing to raise more money than a 5 per cent increase above what was levied the preceding year, to secure permission of the Tax Commission. There are some 1,700 school districts in the State and nearly 400 of these have been required to secure this permission each year. This is because the eastern section of Colorado is being rapidly settled up by homesteaders and, as a rule, this class of settlers is poor. Schools must be maintained and the needs for education are increasing faster than the valuation of these districts, hence the trouble of securing permission of the Tax Commission is resented by these communities as an undue interference with the local affairs. This is one reason why so large a vote was polled against the Tax Commission in the newer communities in the eastern counties of the State.

RECOMMENDED CHANGES IN THE TAX LAWS OF COLORADO.

I. Constitutional Amendments.

Abolish the State Board of Equalization.

The law at present requires the Tax Commission to make a report to the State Board of Equalization and this report contains all the changes necessary to be made to bring about an equalization of all property in the state. It was decided in the Pitcher case in 1914 that the report to the State Board of Equalization actually made the changes which the Commission found necessary to recommend. The making of this report is therefore an equalization of the state.

The amendment adopted in 1914 providing that the State Board of Equalization shall have the power to change any or all items of property in the state leads only to further argument and the changing of valuation as fixed by the Tax Commission. Instead of one equalizing body there are, under our present system, two, one of these composed of three men appointed for six years each, devoting their entire time to the business of determining the valuations of all the counties and public service corporations of the

state. The other board, namely, the State Board of Equalization, consisting of the Governor, Secretary of State, State Treasurer, Auditor and Attorney General, is a political body, each member serving for two years. Each of these officers has a multitude of other duties to attend to besides that of equalization. It is impossible for such a board to devote the time necessary to the business of equalizing the state so as to make any material improvements on the equalization as made by the Tax Commission. Furthermore, the members of the State Board of Equalization are political officers and every two years probably a majority of these men would be candidates for re-election. Not much thought is required to reach the conclusion that an elective board of this nature is not the proper body to employ in order to obtain the nearest approach to accuracy in equalizing the property of the state. The abolition, therefore, of this board would be in keeping with the tendency of the time, which is to place the equalization in the hands of the Tax Commission. Of thirty-two states which have a Tax Commission, twenty-one of these have conferred upon that Commission the power to equalize assessments and have done away with the *ex-officio* State Board of Equalization. The Tax Commission has been informed that both the present Governor and the Colorado State Survey Committee will recommend the abolition of the State Board of Equalization.

Lengthen Term of Assessors.

Amend the Constitution so that county assessors shall serve for four years instead of two and leave the Legislature free to provide the manner of their selection. The four-year term exists in several states, notably California, and it is reported that there have been but four assessors in San Francisco in the last thirty years and less than six in the other counties containing large cities around San Francisco Bay. The great advantage of keeping an assessor in office for a longer term than two years is at once apparent. Ordinarily, about half of the assessors in Colorado are changed every two years. When a new assessor is elected he devotes a part of his energy to further his prospects for re-election. Campaigns are costly and the salaries as a rule in this state are not sufficiently high to tempt men of superior ability to seek the office. It is therefore believed that a lengthening of the assessor's term to four years would lead to a great improvement in the valuation of property and in the administration of the assessor's office.

As to the manner of selecting assessors, there is a difference of opinion. A tendency seems to be developing in the United States in favor of appointing these officers by some central authority rather than selecting them by popular vote. At the National Tax Conference in San Francisco in 1915 one of the most experienced tax officials in the country, Judge Leser of Maryland, said he saw no more reason for an assessor to be elected by popular vote than for a policeman.

Remove Restrictions on Legislature.

An amendment should be made eliminating to a considerable extent the restrictions on the Legislature in the matter of taxation. The restrictive portions of the Constitution in this respect should be supplanted by more general provisions guaranteeing the Legislature power of taxation, but omitting details. This is the tendency in the newer Constitutions. It gives the Legislature a free hand and makes it less difficult for new forms of taxation to be introduced, such as the income or gross earnings tax, or systems involving a partial separation of sources of revenue.

II. Statutory Changes.

Assessment Should be Made as of February 1st.

The assessment date, which is now April 1st, should be changed to February 1st. There is no particular reason why the assessor should not commence his work earlier than April 1st. He needs about a month, after completing the tax roll and delivering it to the treasurer, in which to write the descriptions on the new assessment roll. After this is done he is ready to begin work and February 1st is none too early. This will allow the assessor as much time as he has at present to complete his roll and return his abstract to the Tax Commission by July 1st instead of September 1st as is now the case. The county board of equalization should be required to begin its work July 1st and should complete its labors by September 1st. This will allow two months instead of one for the county board of equalization and will allow the Tax Commission to have this board review the assessment when necessary as the time will not be too short. In the year 1915, the Board of Equalization of Weld County wished to make a somewhat complete revision of the assessment made by the county assessor and undertook to do so, but found the time was so short that in order to finish the work by October 1st, it was compelled to make horizontal increases on the various classes of property which it desired to raise. Had the assessor turned in his abstract on July 1st and the Board commenced its work at that time, there would have been no difficulty in making a thorough revision by September 1st.

This longer time for the county board of equalization to equalize the county would be of great assistance in the work of the Tax Commission, as that body could take up with the county commissioners any property which it had found to be under-assessed and have the matter adjusted. Under the present law the abstracts are due on the first Monday in September and the first Tuesday in September the county board of equalization begins its work. By October 1st both the county board and the Tax Commission are required to have finished. It is apparent that the time is too short for the Commission to take up the work of revising the assessments with the county commissioners in more than one or two counties.

Amend the Mining Tax Law.

It appears that mining property should be assessed like other property, at its true cash value. The present law, which requires an assessment at twenty-five per cent of the gross proceeds, unless the net exceeds twenty-five per cent of the gross, when the net is to be taken, is unjust to the other taxpayers in the mining counties. It allows the very wealthy mining properties to escape their just share of the public burden. It is also unjust to the mines which operate at a very small margin of profit or at a loss. The tax rate in counties like Lake and Teller is as high as twenty-nine mills and is very oppressive. It is true that the assessment of mines at their full cash value would involve a good deal of labor on the part of the assessor, but it is questionable whether or not greater inaccuracy would result than results from the present law.

The law enacted in 1913 provided for an assessment of producing mines at fifty per cent of the gross, plus all the net, but in 1915 this law was amended, as above stated, fixing the valuation at twenty-five per cent of the gross, except when the net exceeded twenty-five per cent of the gross, in which case the net was to be taken as the valuation. This change in the law reduced the assessed valuation of metalliferous mines for 1915 approximately \$8,000,000 below that of 1914.

Exempt Cities, Towns and School Districts from Necessity of Applying to Tax Commission in Order to Make Increased Levies Above Five Per Cent Over Preceding Year.

Amend the limit of levy law so that the state, school districts, cities and towns can levy more than a five per cent increase over what was levied the preceding year. Make it unnecessary for school districts, cities and towns to apply to the Tax Commission for permission to make a levy of more than five per cent increase above what was levied the preceding year. This provision of the law requires nearly 400 school districts to make application for increased levies to the Tax Commission each year. These petitions are nearly all granted. The result is a considerable amount of friction over what is considered red tape and the feeling in the districts that the Tax Commission is interfering needlessly with the "home rule" principle, on which local government is based. In the recent campaign for the abolition of the Tax Commission it has been found that a very large amount of opposition was produced in eastern Colorado by the requirements that the school districts in that growing section of our state have had to apply year after year in such large numbers for the increased levy necessary to build new school houses to care for the ever-increasing population.

Require Budget System for All Tax-Levying Bodies.

Amend the law so that the budget system can be used for all tax-levying bodies. The provision requiring the tax levy to be made in mills leads to uncertainty and confusion. It is particularly true of school districts, which often do not know how much money they have on hand and do not take the pains to figure out how much they will need, but make the same mill levy that was made before, although their valuation may have greatly increased. The defects of this system of making levies are at once apparent.

County Commissioners Should Not Have Sole Power to Sell Property Sold to County for Delinquent Taxes.

Repeal the law allowing county commissioners to sell the property for which the county holds the tax sale certificate for such sum as they see fit. This law, Chapter 141 of the Session Laws of 1913, has led, so it is reported, to a practice in certain mining counties of refusing to pay taxes until after the property has been struck off to the county when the tax is compromised with the county commissioners for a fraction of the amount originally assessed. As there is a large amount of property in the mining counties which will not be bid in at tax sale, this method of escaping taxation should be prevented.

Under this law a large utility corporation can refuse to pay its taxes and at tax sale would run little risk of being sold to a private individual. Once struck off to the county, the county commissioners could compromise with the corporation at such figure as they saw fit. This was done in the case of two utility corporations in Denver.

Allow Taxpayers of Over \$7,500 Valuation to Protest Before County Commissioners.

Repeal the provision (Revised Statute, Section 5640) which requires a taxpayer whose valuation exceeds \$7,500 to go before the district court in case he desires to protest the assessment fixed by the county assessor. He appears to be prohibited from appearing before the county board of equalization. Some persons are of the opinion that the decision of the district court is final. This appears to be an unwise provision of the law. Such a taxpayer should be allowed to go before the county commissioners and the verdict of the district court should not be final.

Private Car Lines Should Pay Tax at State Treasurer's Office.

Private car lines should be assessed by the Tax Commission at an average rate of taxation in the state for the preceding year and the tax should be payable at the state treasurer's office. Under the present system these companies are assessed by the Tax Commission and distributed to the counties according to mileage. The

valuation, generally, is a few hundred dollars to each county and the tax assessed by the county officials frequently amounts to two, three or five dollars. The revenue collected in this way hardly pays the county officials for the labor of extending and collecting the tax. About a month's work of a clerk in the office of the Tax Commission is required in this purely perfunctory labor of making the distribution. A law similar to that on the statute books of Colorado formerly prevailed in Kansas, but was amended some seven years ago, and these companies now pay their taxes at the treasurer's office, being assessed by the Tax Commission as above indicated. It is believed that this change could be made in Colorado without raising any constitutional question.

Inheritance Tax Should be Administered by Tax Commission.

The administration of the inheritance tax law should be placed under the Tax Commission. This is important as in appraising the estates of deceased persons, the Tax Commission would come into possession of a very large amount of information highly useful in determining the full cash value of property. In Kansas the Inheritance Tax has been administered by the Tax Commission for many years with highly satisfactory results.

Two-county Corporations Should Report to Tax Commission Instead of Auditor.

The law (Revised Statutes, Par. 5594), which compels corporations operating in two or more counties to report to the auditor should be amended and these corporations required to report to the Tax Commission. The law as it now stands is not fully obeyed and little, if any, good appears to result from it. On the other hand, when the Holly Sugar Company sued to get its valuation reduced before Judge Rizer, that judge, in rendering his opinion, decided that inasmuch as this law required corporations operating in two or more counties to make a report to the state auditor and that the auditor should certify copies of this report to the county assessors of the proper counties, the county assessor had no power to assess anything but the tangible value of the property, as long as no certification had been received from the state auditor. Thus it came that the intangible value of the concern was not assessed.

Governor Should Appoint Tax Commission.

There does not appear to be any reason why the Governor and Treasurer are the persons to appoint the members of the Tax Commission. Whatever might have been the exigency in 1911 requiring an arrangement of this kind, certainly no such exigency exists at the present time. The members of the Tax Commission should be appointed by the Governor alone and should be removable by him. No confirmation by the senate should be required. The work of the Tax Commission is so important and the attacks

which that body is obliged to stand, make it highly desirable that the responsibility for the appointment of the members should be placed in the Governor alone. The greater the number of persons having control over the Tax Commission or the appointment of the members, the greater the likelihood of a handicap to its efficient work. The law, Sections 3, 5, and 43 of Chapter 216 of the Session Laws of 1911, vesting the appointment of the Tax Commission in the Governor and Treasurer should therefore be amended.

Additional Investigators for Tax Commission.

There should be an increased appropriation from the Legislature to give the Commission at least three additional investigators at salaries of not less than \$1,800 a year. At the present time the Commission has one investigator, and one clerk who acts as an investigator and these were given by the Legislature of 1915 at salaries of \$1,200. It is obviously impossible for two men to more than scratch the surface of a state the size of Colorado with its sixty-three counties even with the requirement of the statute that the Commissioners themselves shall visit all of the counties at least once in two years, a requirement which thus far it has been physically impossible to comply with. One investigator worked for eight consecutive months in Denver alone this year in co-operation with the local authorities. Demands from all over the state are constantly coming in, especially from newly elected and inexperienced assessors, for the services and assistance of an investigator. Many obvious and important matters of assessment must remain neglected from year to year because of the lack of sufficient machinery. The Commission should be enabled to build up a corps of experts along certain special lines, such as coal lands, live stock, metalliferous mines, etc., etc., in all of which items there are now large escapes from taxation. Even with additional investigators this cannot be done with the inadequate salaries now allowed. One investigator, Mr. John T. Brown, who has spent years in tax work and who is unusually well adapted for this work, has, within the past few days, tendered his resignation to accept the appointment as Chief Land Appraiser for Denver at an increased salary over what the Commission could give him. In the past three years the best three men this Commission has had have been lost in the same way and all of them could have been retained had the compensation been adequate. It is absurd that assessors of third-class counties, who work usually much less than the full year, and who have deputies, should get double the salary of an investigator for the State Commission.

Increase Salaries of County Assessors.

The salaries of the county assessors are inadequate and should be materially increased if efficient work in the assessment of property is to be secured. The assessor is a quasi-judicial officer and is re-

quired to exercise discriminating judgment in fixing valuations on which the taxpayer's contribution to the support of government is based. He is one of the most important of the county officers, and yet his salary is, as a rule, considerably below that of the county clerk and treasurer—officers whose duties are almost wholly clerical. The Commission recommends that the assessor be placed at least on a par with county clerks and treasurers in the matter of salary.

A glance at the table on page 47, showing the salaries now paid these officers, convinces anyone that the salary is not fixed according to the importance of the county or the amount of work required to be performed by the assessor. For instance, in two mining counties of approximately the same valuation, one pays the assessor \$2,750, and the other \$1,800. In one small mountain county of a valuation under \$2,500,000 the assessor is paid \$1,800, the same as is paid in a large plains county of nearly eight times the valuation. In one of the counties of largest area in the state, and consequently very hard to assess, the assessor is paid \$500 less than is paid the assessor of the smallest county with less than one-third the valuation.

Counties in which the assessor's valuation is approximately \$50,000,000 pay the assessor the same salary (\$2,750) as those with valuations from \$20,000,000 to \$40,000,000 less. The classification of counties and the scale of salaries for assessors need a careful revision.

**REPORT OF SURVEY COMMITTEE
OF STATE AFFAIRS
ON
WORK OF TAX COMMISSION.**

The Work of the Colorado Tax Commission

A REPORT PREPARED FOR

THE SURVEY COMMITTEE OF STATE AFFAIRS

STATE OF COLORADO

BY

ROBERT MURRAY HAIG, PH. D.

Assistant Professor of Economics, Columbia University

**Sometime Expert for the Committee on Taxation
of the City of New York**

WITH

LETTER OF COMMENT

BY

EDWIN R. A. SELIGMAN, PH.D., LL.D.

**McVickar Professor of Political Economy, Columbia University
Ex-President, National Tax Association**

LETTER OF TRANSMISSION

SEPTEMBER 20, 1916.

HONORABLE PHILIP B. STEWART, CHAIRMAN,
SURVEY COMMITTEE OF STATE AFFAIRS,
STATE CAPITOL, DENVER, COLORADO.

DEAR SIR: I take pleasure in submitting to you at this time a report on the survey of the work of the Colorado Tax Commission.

Very truly yours,

ROBERT MURRAY HAIG.

The Survey Committee of State Affairs

HON. PHILIP B. STEWART, CHAIRMAN.

LIEUTENANT GOVERNOR MOSES E. LEWIS

SENATOR DAVID ELLIOTT

REPRESENTATIVE SIEWERS FINCHER

IRVING HOWBERT

LAWRENCE C. PHIPPS

VERNER Z. REED

R. E. WRIGHT, SECRETARY

PREFATORY NOTE.

In July, 1916, the writer was retained to make a survey and appraisal of the revenue system of Colorado for the Survey Committee of State Affairs, an official commission created by the Legislature to make a study of the various departments of the state government. In view of the fact that an initiated bill abolishing the Colorado Tax Commission had been filed and was to be voted upon in November, 1916, it seemed wise first of all to make a study of the work of that body with the object of supplying the Survey Committee with material upon which to base a judgment as to the value of this part of the revenue system. The following report is an attempt to set forth briefly the significant facts concerning the commission and its work, together with the conclusions and recommendations which appear to be justified.

After some preliminary study of the documents, the writer began his field investigation in Denver on August 20th. Thus only a short time was available for the study if its results were to be of any value in connection with the consideration of the initiated bill. To the many busy men who have rendered assistance in the work, the writer extends his grateful thanks. Particularly does he express his gratitude to Mayor Robert W. Speer, Assessor Clair J. Pitcher and City Attorney J. A. Marsh, of Denver, to Assessor A. L. Mumper, of Weld County, and to the members of the Colorado Tax Commission.

Professor Edwin R. A. Seligman has generously added to the report a letter of comment. For his time, gratuitously given to the consideration of the complicated situation, the writer knows that the people of Colorado are as grateful as he.

ROBERT MURRAY HAIG.

COLUMBIA UNIVERSITY,
IN THE CITY OF NEW YORK,
SEPTEMBER 20, 1916.

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INTRODUCTORY STATEMENT

THE NECESSITY OF EQUALIZATION

The Colorado Tax Commission was established by an act of the Legislature, approved June 2, 1911.¹ At this time some twenty other states had established similar bodies in an effort to improve the administration of their tax laws.² The most urgent motive behind the project in Colorado appears to have been the desire to secure full-value assessments and a fair equalization among the various sections of the state.

That such action was needed requires no extended demonstration. Since its admission to the Union in 1876, Colorado has depended for a substantial part of its state and practically all of its local revenue upon the general property tax in a simple and crude form. The constitution adopted at that time directs that the taxes shall be levied upon "a just valuation of **all property**, real and personal."³ It further provides for locally elected county assessors who serve for a term of only two years, unless re-elected.⁴ The values as determined by these assessors are to be adjusted by a county Board of Equalization and the differences between the counties are to be equalized by a State Board of Equalization.⁵ The system thus provided, while apparently furnishing machinery for securing full-value assessments and justice between the counties has failed dismally in practice.

When, as is the case in Colorado, the state taxes are apportioned among the counties on the basis of the assessed valuations in the counties, there is always present a temptation to assess property at as low a figure as possible. The county assessor realizes that the lower he places his assessments, the smaller will be the state tax borne by his county. Consequently a competition springs up, each assessor being compelled in self-defense and in justice to his own county, if by no less worthy motive, to strive to bring assessments to as low a level as that of any other assessor. With this tendency pulling downward and compelling local

¹Session Laws, 1911, ch. 216. Subsequently this act is referred to as the tax commission law.

²John A. Fairlie, *A Report on the Taxation and Revenue System of Illinois*, 1910, p. 146 *et seq.*

³Art. X, sec. 3. The italics are the writer's. Several unimportant exemptions are allowed; \$200 of personal property for each head of a family, irrigation works, property of public corporations, of public libraries, churches, schools and certain cemeteries are not taxed.

⁴Art. XIV, sec. 8. The constitution does not prescribe any duties for the assessor. They are entirely statutory. It has been suggested that, by making his duties purely nominal, the assessment system could be completely centralized without a constitutional amendment.

⁵Art. X, sec. 15. The county board is the Board of County Commissioners, *ex-officio*, while the state board consists of the Governor, State Auditor, State Treasurer, Secretary of State and Attorney General, all acting in an *ex-officio* capacity.

assessors to violate the law specifying full-value assessments, a strong control must be exercised from the top if complete demoralization is not to result.

Such control was not present in Colorado before the establishment of the present commission. The State Board of Equalization, although apparently vested with considerable power,¹ early found itself almost impotent. In 1876, just after the adoption of the constitution, an attempt was made to bring about justice between the counties. The board detected inequalities in the valuations and changed the assessments in such a manner that the sum total of all the county assessments was greater after the equalization than before. Objection was made and the matter carried to the courts, where it was decided that the board had no power to increase the aggregate valuation of the state.² It could merely make readjustments and, if it desired to raise one county, it must make a corresponding reduction somewhere else.

Discouraged by this decision and apparently considering equalization impossibly difficult under the restrictions laid down by the courts, the state board did absolutely nothing toward equalization for more than twenty years. Then, in 1899, it made another attempt. This time it changed the valuation of certain classes of property in different counties. Again its action was attacked in the courts and once more the contentions of the board were overthrown, the decision affirming this type of equalization to be likewise unconstitutional.³

Having been forbidden to increase the aggregate valuation or to increase the valuations of classes of property in the counties, the board decided that further effort was vain and adopted a formal resolution to the effect that until some action was taken to increase its powers, it was helpless to carry out the purposes for which it was created.⁴ That its appeal went unheard seems incredible, but thus it came about that the State of Colorado received its first taste of equalization only after the establishment of the Colorado Tax Commission, after more than thirty-five years' experience with competitively determined assessments.

The lamentable state into which the assessments degenerated during these years of neglect is testified to by all who are

¹Article X, section 15, of the Constitution of 1876 contained the following provision: "The duty of the State Board of Equalization shall be to adjust and equalize the valuation of real and personal property among the several counties of the State."

²*People ex. rel. Crawford vs. Lothrop*, 3 Colorado 428 (1877).

³*People vs. Ames*, 27 Colorado 346 (1900).

⁴"Whereas, every effort of the said Board of Equalization since its establishment has been invalidated by adjudication of the Supreme Court; therefore be it

"Resolved, That in the judgment of this board the power of said board to equalize and adjust can only be made effective by constitutional amendment or by legislative enactment specifically designating its powers and directing the method of the performance thereof." Quoted in the Fourth Annual Report of the Colorado Tax Commission, 1915, p. 9.

familiar with the conditions then existing.¹ A single illustration, however, may be helpful in giving a more definite impression of the condition. In 1913, when the Colorado Tax Commission first examined the situation, only five counties out of the sixty-three in the state were judged to be assessed at full value, while five others were, in their opinion, assessed at less than one-half full value. In other words, in all except five counties the commission felt it necessary to increase the county assessments and in five cases it increased them over one hundred per cent. In one county (Costilla) it considered it just almost to treble the assessor's figures (136%).² This alarming inequality existed moreover after the commission had requested the assessors to assess at full cash value and had warned them of the intention to equalize fairly. What the condition of the assessments must have been in the years immediately preceding may easily be imagined.

¹The writer has been told that it was the custom of county assessors, before the establishment of the commission, to prepare several sworn abstracts of assessments for varying amounts and to file with the state authorities the one which, after comparison with the abstracts of other assessors, was the lowest which could be used without causing a great disturbance.

²Second Annual Report, 1913, p. 14.

THE ESTABLISHMENT OF THE COMMISSION.

When the Legislature passed the tax commission bill in 1911 it went as far as it could go under the constitution in extending to the commission the power to equalize and to secure full-value assessments. Its activity did not cease here, however, for it sought a change in the state constitution which would centralize all the powers of supervision and equalization in the new body.¹ This proposed constitutional amendment was voted down by the people in November, 1912.² Finally an effort was made in this same Legislature to curb the extravagance which might result from raising assessments to a full cash value basis by including among the provisions of a new revenue bill one imposing strict limitations upon tax levies. This companion measure to the tax commission bill for some reason failed in passage. It was this situation which led to a delay in the appointment of the commission.³ The law directed the Governor and Treasurer to make their selections on or before July 1, 1911, but, fearful of the consequences of establishing a commission charged with the duty of securing full-value assessments when there existed no real check upon the rates which might be imposed, they postponed the appointments until May 17, 1912. Even then they were moved to action only by being advised by the Supreme Court that the State Board of Equalization, which had formerly assessed the railroads and certain other utilities, now possessed no such power.⁴ No other course was open, if these properties were to be assessed, save that of appointing the commission, unsatisfactory and incomplete as the law was.

¹An Act to Submit to the Qualified Electors of the State of Colorado an Amendment to Section 15 of Article 10 of the Constitution of the State of Colorado concerning a State Tax Commission, Approved June 5, 1911. This act proposed the abolition of the State Board of Equalization and the establishment of the tax commission as a constitutional body vested with authority to equalize.

²The vote was taken on November 5, 1912. The writer sought from a number of persons an explanation of this vote. All agreed that no adequate consideration was given the measure and that it was voted down together with a large number of other proposals, good and bad, largely because of the impatience of the voters in being called upon to decide so many questions. The ballot carried at this election thirty-two separate proposals, upon which the voter was asked to make a decision. It is said also that the policy of the "wets" at this election was to vote "No" on all amendments.

³First Annual Report, p. 1. It has been suggested, also, that the desire to economize was a contributing cause to this delay.

⁴*Ibid.*

THE TAX COMMISSION LAW

The law provided that the commission, thus called into existence, should consist of three members "known to possess knowledge of and training in the subject of taxation and taxing laws and skilled in matters pertaining thereto."¹ They were forbidden to hold any other public office, to take part in any political campaign or "to hold any position of trust or profit, engage in any occupation or business interfering with or inconsistent with their duties." The power of appointment,² as well as the power of removal "for inefficiency, neglect of duty or malfeasance in office"³ was vested, peculiarly enough, jointly in the Governor and Treasurer. The term was fixed at six years⁴ and the compensation at \$3,600 per year.⁵

The principal powers and duties of the commission, as fixed in the original law, fall naturally under three heads: first, the supervision of local assessments; second, the equalization of assessments between the counties; and, third, the original assessment of specified properties. These will be taken up in order.

First. Supervision of Local Assessments: In conferring authority to supervise, the law granted powers which are apparently very extensive.⁶ The commission was "to have general supervision over the administration of and to enforce all laws for the assessment, levying and collection of taxes;" to "exercise supervision over" all local tax officials "to the end that all assessment of property, real, personal and mixed, be made relatively just and uniform and at its true and full cash value;" and to require all local tax officials "under penalty of forfeiture and removal from office to assess all property of every kind or character at its actual and full cash value."⁷ It was charged with the duty of seeing that "all laws concerning the valuation and assessment of property and collection of taxes thereon are faithfully obeyed."⁸ It was empowered "to investigate the work and methods" of local officials by personal visits to the counties, the law even going so far as to prescribe that "one or more members of the commission shall visit at least one-half of the counties of the state annually and shall visit every county of the state at least once in two years."⁹ Power to reassess was conferred in cases where, in the judgment of the commission, the property had "not

¹Tax commission law, sec. 4.

²*Ibid.*, sec. 3.

³*Ibid.*, sec. 5.

⁴*Ibid.*, sec. 3.

⁵*Ibid.*, sec. 7.

⁶For a discussion of some of the limitations under which these powers have been exercised, cf. *infra*, pp. 20-29.

⁷Tax commission law, sec. 13 (first).

⁸*Ibid.*, sec. 13 (second).

⁹*Ibid.*, sec. 13 (fifth).

been assessed at its true and full cash value."¹ The commission moreover could raise or lower the assessed value of any piece of property, real or personal, upon giving notice to the persons interested and holding a hearing in the county where the property was situated.² Assessors could be summoned before the commission,³ and each year a meeting of all the local assessors was to be held.⁴ Various other powers such as prescribing forms and calling for reports were conferred.

The generosity of the Legislature in granting powers and assigning duties was not complemented by a similar generosity in granting funds with which to carry out those powers and duties, and this, of course, should be carefully borne in mind in coming to any conclusion as to the effectiveness of the commission in supervising local assessments.⁵

Second. The Equalization of Assessments Between Counties: Under the law as passed in 1911 it was made incumbent upon the commission to examine the abstracts submitted by the county assessors and to determine whether the property in the various counties had been "assessed at its true and full cash value" and to decide what increase or decrease would bring about this condition.⁶ The act of equalization, it will be recalled, is a function vested by the constitution in the State Board of Equalization.⁷ In consequence of the failure of the constitutional amendment in 1912,⁸ designed to transfer this work to the tax commission, the Legislature could do no more than it did, *viz.*, to assign to the tax commission the consideration of the quality of the assessments and to reduce the labor of the *ex-officio* body, the State Board of Equalization, to merely that of passing upon the recommendations of the commissioners who had made an examination of the merits of the case.⁹

Third. The Original Assessment of Specified Properties: Before the establishment of the tax commission, the State Board of Equalization performed the task of assessing railroads, telegraph and telephone companies, express, sleeping-car and private-car lines.¹⁰ The Legislature transferred to the commission "all powers of original assessment of public-utility corporations with other statutory powers, duties and privileges now exercised by the

¹*Ibid.*, sec. 13 (sixth). In such cases the commission was to appoint the assessors who then were to act with all the power of county assessors and were to be paid from county funds. For a discussion of the limitations under which this power could be exercised, *cf. infra*, pp. 21-22.

²Tax commission law, sec. 13 (seventh).

³*Ibid.*, sec. 13 (eighth).

⁴*Ibid.*, sec. 13 (ninth).

⁵*Of. infra*, p. 20 *et seq.*

⁶Tax commission law, secs. 30, 31.

⁷*Of. supra*, p. 8.

⁸*Of. supra*, p. 8.

⁹Tax commission law, secs. 32, 33.

¹⁰First Annual Report, 1912, p. 6.

State Board of Equalization."¹ Moreover the act defined "public utility" so as to include in addition to the types mentioned above, "such power companies, pipe-line companies, water companies and all other classes of companies, however owned or operated, having a continuity of business in two or more counties of the state."²

The commission has operated under this law, with minor amendments, during a period of four years. At the end of that period the dissatisfaction with its administration is sufficiently great to form a foundation for a formidable movement to abolish the commission. Inasmuch as the criticism of the commission has extended to practically all departments of its activity, much repetition will be avoided by discussing the work of the commission in connection with a consideration of the justice of the charges brought against it. First, however, the opposition to the commission must be described and analyzed.

¹Tax commission law, sec. 40.

²*Ibid.*, sec. 41. This section was amended in 1913 (Session Laws, 1913, ch. 133), but it seems never to have been fully adjudicated and its exact meaning is unknown. Mention should be made here of other duties which have been imposed upon the commission, as, for example, that of assisting in the determination of the state tax rate, of acting upon petitions for abatements, rebates and refunds and of passing upon requests for increased levies in school districts, counties and municipalities.

THE OPPOSITION TO THE COMMISSION

General Factors Contributing to Dissatisfaction: From the beginning of its existence, the Colorado Tax Commission has encountered opposition. A substantial portion of this must be credited to the intersectional distrust and animosity which has long existed among different parts of the state, particularly between Denver, the one large city, and the remainder of the state. As is usual in similar situations, this distrust has found expression in limitations upon the representation of the city in the state Legislature, and Denver has been thrown into the attitude of perpetual suspicion lest the interest of the city be sacrificed to those of "outside" counties. The tax commission, of course, in its work of equalization, has been particularly exposed to the attack of those who are on the lookout for evidences of intersectional discrimination.

Another basis for opposition to the commission, the history of which begins long before the establishment of the body, is afforded by the old feud against the corporations. There appears to be a substantial portion of the community which feels that the large corporations have, in the past, obtained unfair advantages in taxation and in other fields, to the detriment of the interests of the state at large. The tax commission is charged with the responsibility of assessing the public utilities, and consequently its actions have been closely scrutinized by those who have bitterness in their hearts because of real or fancied injuries suffered at the hands of the railroads and other corporations.

The sentiment in favor of local self-government, which is very strong in Colorado, also operates to cause dissatisfaction with the commission. To have in existence a body with power to overthrow the assessments of a locally elected official appears to many to be "un-American" and oppressive. This particular element in the situation is stressed by some of the local assessors in their correspondence and appears in some of the resolutions sponsored by the Farmers' Educational and Co-operative Union.

Closely related to this type of opposition is that which springs from the golden opportunity open to the county assessor to "play politics."¹ It is alleged that some of the assessors have sought to ingratiate themselves with the electorate in their counties by making low assessments with the purpose of rousing the commission to a battle in which the assessor can parade in the attractive role of champion of the oppressed, struggling to obtain justice from a powerful and tyrannical state authority.

With these elements present in the situation to begin with, it is not surprising that the work of the tax commission, both in equalizing and in making original assessments, should fail to give universal satisfaction. But to these must be added the friction which arises from time to time in the course of the administra-

¹*Cf. infra*, p. 29 *et seq.*

tion of such an office. The judgment of the local assessor is reviewed and oftentimes must be disapproved. Irritation and antagonism, more or less personal in its nature, is apt to arise and actually has developed to a considerable extent in Colorado. Especially if an appeal is taken to the courts, does bitterness develop in such cases, and the Colorado Tax Commission has been involved in litigation of this type almost constantly since its establishment.¹

The Petition to Abolish the Commission: The opposition crystallized in the summer of 1916, when, on July 5th, there was filed with the Secretary of State an "initiated" bill to abolish the Colorado Tax Commission. The petition accompanying the bill was signed by 27,790 voters, nearly eight thousand more than were necessary under the law.² The text of the proposed law follows:

AN ACT

To Abolish the Colorado Tax Commission and Transferring Its Powers and Duties to the State Board of Equalization.

Be it Enacted by the People of the State of Colorado:

Section 1. That the Commission created and existing by virtue of, and pursuant to, Chapter 216 of the Session Laws of 1911, and designated and known as the Colorado Tax Commission, is hereby abolished; and that, upon the taking effect of this Act, the terms of office of each and all of the members of said Commission shall forthwith terminate.

Section 2. That all of the powers and duties of every kind and character which heretofore have been vested in, or have devolved upon, the said Tax Commission, and the members thereof, either by virtue of said Chapter 216 of the Session Laws of 1911, or by virtue of any subsequent statute, shall hereafter be vested in and devolve upon, and are hereby imposed upon, the State Board of Equalization and the members thereof.

Section 3. That all statutes which are now in effect relating to or providing for the official acts, conduct, hearings, investigations and other proceedings of the Tax Commission, and of each of the members thereof, shall hereafter be held to provide for the same to be held or done by the State Board of Equalization and the members thereof. All complaints, applications and appeals heretofore required to be made to the Tax Commission, shall hereafter be made to the State Board of Equalization.

¹*Cf. infra*, p. 29 *et seq.* It seems that in some cases, opposition has been aroused against the commission because local assessors have unfairly used that body as a bulwark against local complaints.

²The law requires that such petitions bear the signatures to the number of five per cent of the votes cast for Secretary of State at the preceding election.

Section 4. That in all cases where the statutes now require that any assessor or other official or body, or any person or corporation whatsoever, should furnish, render or transmit to the Tax Commission any abstract, schedule, certificate, books, accounts, memoranda, information, testimony, report, or other statement or document of any kind whatsoever, the same shall hereafter be furnished, rendered or transmitted to the State Board of Equalization.

Section 5. That all statutes prescribing fines and penalties for furnishing false information, or for the failure to furnish to the Tax Commission any abstract, schedule, certificate, books, accounts, memoranda, information, testimony, report or other statement or document of any kind whatsoever, shall hereafter be applicable to and enforceable for furnishing false information, and for the failure to furnish said matters and things required to be furnished, to the State Board of Equalization; and all other provisions of said statutes imposing fines and penalties for any cause whatsoever, shall continue in full force and effect.¹

The Constitutionality of the Proposed Act: It will be noted that the proposed act confers upon the State Board of Equalization all the duties of the commission. It will be recalled that the duties of the commission include that of the original assessment of property.² Yet the constitutional amendment, adopted in November, 1914, specifically states that "the State Board of Equalization shall have no power of original assessment."³ This, of course, raises an interesting question as to the constitutionality of the proposed measure. However, such questions are of minor importance here except as they throw light upon the assessment situation which may develop in case the act is approved by the voters in November. Some of the opponents of the commission admit that, in case the act is declared unconstitutional, the Legislature will be forced, pending the adoption of a constitutional amendment, either to retain the present commission or create a new body to administer the assessment law, which will be a commission in fact, whether or not it is in name.

Analysis of the Present Opposition: The analysis of the petition filed in support of the proposed act shows that about eighty-five per cent (23,455) of the signatures are from Denver alone. More than three thousand of the remaining signatures are from Weld County, a large and rich agricultural county lying north of Denver, leaving only about one thousand signatures for the other sixty-one counties of the state. This indicates a high degree of dissatisfaction in the two counties of Weld and Denver⁴ and only a slight opposition in other parts of the state. The

¹Copy certified by the Secretary of State, August 25, 1916.

²*Cf. infra*, pp. 10-11.

³Session Laws 1913, p. 215.

⁴The City and County of Denver are coterminous.

testimony of those most familiar with the situation corroborates the inferences drawn from the analysis of the petition as to the centers of the opposition, but there is some disagreement as to the strength of the movement against the commission throughout the state generally.

Additional light is thrown upon the question of the extent and distribution of the opposition to the commission by the answers to a questionnaire which was sent to all of the county assessors of the state (63). Replies were received from forty-seven counties. Of the assessors who replied, about four-fifths (37) expressed themselves as being in favor of retaining the tax commission, while only one-fifth (10) declared in favor of its abolition.

The Opposition in Denver: An effort was made to secure, through personal interview and correspondence, as full and accurate a statement as possible of the grievances of those who oppose the commission. Interviews have been had with Mayor R. W. Speer, Assessor Clair J. Pitcher and City Attorney J. A. Marsh, of Denver, with County Assessor A. L. Mumper, of Weld County, and with a number of others. The charges and complaints made in the course of these interviews are summarized here and are then considered in the light of the record of the commission in the sections which follow.¹

The officials of Denver have a large number of fiscal grievances arising from the relationship between the city and the state government, many of which have no direct bearing upon the question of retaining or abolishing the Colorado Tax Commission. They are of importance, however, in contributing to an understanding of the mental attitude of the city officials toward the tax-commission question. They claim that the city, under-represented in the state legislature as it is, has not only received scant consideration but has even been made the object of deliberate discrimination by the "outside" counties. In connection with the questions, among others, as to the care of the insane, the prompt payment of special assessments levied by the city against state property, the distribution of road money, the apportionment of taxes paid by railroad and other public utilities, a conflict of interest and a clash of opinion have developed between the city and the state authorities. None of these particular grievances, it is true, would be alleviated by the passage of the act abolishing the tax commission, but the fact that they exist, as yet unsatisfied, accentuates greatly the opposition to the commission; for in this particular, the city officials feel they also have a grievance, and this is one at least they can take action to assuage. The officials describe themselves as being driven to desperation by reiterated and multitudinous wrongs and discriminations, and declare that they will do something, whether the action in itself be particularly wise or not, to agitate the whole question.

¹*Cf. infra*, p. 19 *et seq.*

The alleged discriminations against the city undoubtedly deserve careful consideration, a consideration, moreover, which they seem about to receive.¹ The attention here, however, must be restricted to a study of the merits of the case against the tax commission.

The chief complaint in Denver is quite frankly that the tax commission has raised the city assessments higher than, in the opinion of the Denver citizens, they should be raised. In 1913 the commission increased the valuations of the Denver assessor forty per cent,² in 1914 approximately thirty-four per cent³ and in 1915 approximately twenty-one per cent.⁴ These increases were bitterly fought in the courts where the tax commission has been uniformly sustained.⁵ The successive increases with the consequent wrangling in the courts has given rise to a considerable amount of personal feeling between the city and the state officials. The city officials claim that the increases of the state board have been unjust and arbitrary; that they have been based upon no investigation of local conditions "worthy of the name;"⁶ that they have resulted in a discrimination against the city as compared with the remainder of the state and that they have brought about a condition where property in general is assessed at a figure considerably higher than the full cash value. If the equalization is to be done without a real investigation, they say, why should the tax commission be retained? The work can be done as well as it is being done by the State Board of Equalization and the expense of the commission can be saved. Incidentally the Denver officials charge that the alleged absence of investigation and knowledge of values in Denver indicates, on the part of the commissioners, a lack of industry and ability. They claim that, in spite of their urgent and repeated requests for assistance in discovering the increased values imposed by the commission, aid has not been given them. The city officials state that they have lost confidence completely in the commission and have no hope of securing "fair treatment" either from it or from the Supreme Court.⁷ So tense has the situation become that in the words of one official "we could not possibly get a worse 'deal'

¹The Survey Committee of State Affairs has under way a study of the entire revenue situation, and Mayor Speer has taken steps to interest various civic organizations in the problem.

²Second Annual Report, p. 26.

³Third Annual Report, p. 14.

⁴Fourth Annual Report, p. 26. These increases, of course, were not cumulative. Year after year, in spite of the tax commission's increases, the local assessor's figures fell far below those of the previous year.

⁵This statement holds true of the final disposition of the cases only.

⁶On this point, the minority decision of Judge Teller is often quoted by the officials.

⁷Some of the city officials place credence in rumors, which the investigator has been unable to verify, to the effect that pressure has been brought upon the members of the Supreme Court to force them to decide in favor of the commission.

than that which we now have, and we propose to do away with the commission and try something else."

The Opposition in Weld County: The criticism of the commission in Weld County, although apparently as bitter as in Denver, takes a somewhat different turn. The valuations of the local assessor were increased in this county sixty-three per cent in 1913¹ and twenty-six per cent in 1914.² In 1915 no increase was formally made by the tax commission but the valuations as determined by the assessor were very materially raised by the County Board of Equalization, after considerable urging from the tax commission. The increased assessments have, it is claimed, been based upon insufficient investigation and have been arbitrary and unjust in the extreme. They have resulted, according to the local assessor, in property being listed at figures far above a fair cash value³ and on a level higher than that in other counties. The peculiar feature of the criticism in Weld County, however, is its insistence that the tax commission has deliberately under-assessed the property of the railroads and other "giant corporations," while it has over-assessed land and tangible personal property, so that the average farmer, in the picturesque language of Assessor A. L. Mumper, "is discriminated against both going and coming." Mr. Mumper does not hesitate to charge that the tax commission is controlled by the large corporations and compelled to manipulate the assessments to their advantage and to the disadvantage of the small property owner. He asserts that in spite of repeated requests for assistance and co-operation in determining assessments and securing equalization, especially along county boundaries, he has received exceedingly little of either. The commissioners, he believes, have not been wise in the apportionment of their time; they should have spent a much larger share of it in the field securing the confidence and co-operation of the assessors and the people and less of it listening to the claims of corporation attorneys.

Other Opposition: In addition to opposition in Denver and in Weld County there is a certain amount of antagonism scattered through the rest of the state. The charges are of the same general nature emphasizing the arbitrariness of the equalization and the reluctance of the members of the commission to investigate personally the values in the counties.⁴ In at least one case resentment has appeared because the commission delegated the task of studying local values to a subordinate instead of honoring the county with the presence of one of its members. Naturally

¹Second Annual Report, p. 27.

²Third Annual Report, p. 15. These increases were not cumulative. Cf. *supra*, n. 4.

³For a discussion of the differing criteria of fair cash value, cf. *infra*, pp. 41-42.

⁴In several towns the Farmers' Educational and Co-operative Union has adopted strong resolutions attacking the commission, e. g., in Berthoud, Loveland and Greeley.

the opposition is sharpest where the commission has felt it necessary to increase the assessors' valuations.

On the whole, the representatives of the corporations, while claiming that their companies bear a heavier burden as the result of the work of the commission, assert that the commission has justified itself and has brought about a much more equitable state of affairs. Taking a position diametrically opposed to that assumed by Mr. Mumper and his supporters, they claim that the commission has not gone far enough in raising the local assessments and that they are still far below full cash value. Here, too, some criticism was encountered of the manner in which the members of the commission have apportioned their time, the feeling being that if they had delegated a larger part of their office work and spent more time in field investigations, the local assessments would have been much higher. Thus both the corporations and the local assessors agree in criticizing the commission on this point, the assessors asserting that more field work would have resulted in lower property valuations and higher taxes for the corporations, and the other group claiming that such work would have resulted in higher property valuations and lower taxes for the corporations.

Finally, the representatives of some of the corporations profess to be dissatisfied with the methods used in assessing corporations. Complaints have been made concerning the "mysteriousness" of the basis used in arriving at valuations. Increases in assessments have been made in cases where the tax attorneys claim they can find no excuse for them on any principle of valuation. They desire that the commission should adopt some definite principle of valuation of corporations and should explain exactly how the assessments are determined.¹

It is clear from the foregoing description of the charges against the commission that its work is under fire all along the line. Reflections are cast upon the ability and industry of the commissioners. It is claimed that they have not fulfilled their full duty in the supervision of local assessments. It is asserted that in equalizing the assessments, their action has been arbitrary and unfair and unsupported by proper investigation. Finally, their work in assessing corporations is attacked by local assessors on the ground that the valuations arrived at are relatively low and by corporation representatives on the ground that their assessments are relatively high and that the methods used are not clearly defined. In the following pages an effort is made to determine to what degree these criticisms are justified by the facts.

¹*Cf. infra*, pp. 44-45.

A SURVEY OF THE COMMISSION AND ITS WORK

THE COMMISSIONERS.

Governor Shafroth and Treasurer Kenehan, Democrats, appointed as the first members of the commission three Democrats, C. P. Link, J. Frank Adams¹ and John B. Phillips. Mr. Link had a record of nine years as a county assessor and seven years as deputy assessor to commend him—an unusual record in Colorado, where the assessor who is re-elected more than once is a great rarity. He was thoroughly familiar with the practical application of the Colorado tax law. Mr. Adams, a Denver attorney, was a graduate of Princeton University and of the law school of the University of Pennsylvania. He appears to have possessed, at the beginning of his term, no special preparation or technical qualifications for the office. Dr. Phillips was, at the time of his appointment, Professor of Economics in the University of Colorado. He was a thoroughly trained economist who had devoted particular attention to public finance and who had been influential in the movement for tax reform in Colorado.

The term of Mr. Link expired after one year, but he was reappointed for a full six-year period by Governor Ammons and Treasurer Leddy, Democrats. In 1915, when Mr. Adams' term expired, Edward B. Morgan, Republican, was appointed commissioner by Governor Carlson and Treasurer Stocker, Republicans. Mr. Morgan was a graduate of Yale University and of the law school of Harvard University, and had practised in Denver a number of years. He was an unusually skillful administrator and was thoroughly accustomed to the control of large affairs. As a property owner, he had taken an interest in taxation and for some time had served as Chairman of the Executive Committee of the Colorado Taxpayers' Protective League, a body which concerned itself with the encouragement of good government and economy. It was expected by some that Mr. Morgan would prove to be the champion of Denver's interests on the commission and the almost complete harmony which has prevailed among the members in spite of his presence is a source of considerable disappointment to such persons. It is, also, of course, strong presumptive proof that some of the Denver complaints are not entirely justified.

In spite of the fact that political considerations appear to

¹It has been stated to the writer that a faction in the Democratic party opposed to the Governor insisted that the Treasurer be given joint appointive power with the Governor in order to secure one representative on the commission, and that the selection of this faction was Mr. Adams.

have been given some weight in the selection of the commissioners, there has evidently been a sincere desire on the part of the members to follow the spirit of the law and to divorce the work of the commission entirely from partisanship. The injunctions of the law in regard to political activity appear to have been obeyed to the letter. Recent newspaper statements that increases in valuations have been made in various counties because of political exigencies have been mere unsupported assertions and appear to be without foundation in fact.¹

Not only are the commissioners free from the stigma of having used their office for the furtherance of the interests of a particular party, but they are also certainly not guilty of that other type of political manoeuvring which aims at their own intrenchment in office. Indeed it might be urged as a fault of the commission that it has shown so little eagerness to avoid friction. They have constantly pushed assessments up to the point which they considered full value with absolute disregard of personal consequences. Theirs is an office which is easily susceptible of great abuse in the direction of truckling to various local interests. But the very extent and nature of the opposition to the commission² is a tribute to the record of the commissioners on this point.

The work of the commission is varied and calls for a wide range of talent. In the opinion of the investigator, Colorado has an unusually able and industrious group of commissioners and a group that is exceedingly well adapted to its particular duties. With one member a trained economist, one a practical assessor and one a skilled lawyer, there are few questions which do not receive intelligent and wise consideration.

The charge brought by Assessor Mumper concerning the control of these commissioners by the corporate interests is purely inferential and merits no serious consideration.³ Their personal integrity is beyond question. Charges are made against their ability and industry, it is true, but they appear to be supported only in a negative fashion; thus it is claimed that they are not industrious because their knowledge of certain conditions seems to some inadequate. But an examination of their positive accomplishments results in the conclusion that this commission is an exceptional one, both in its capacity and in its devotion to duty.

THE SUPERVISION OF LOCAL ASSESSMENTS.

Everyone agrees that a good original assessment is the best possible equalization. Equalization between counties can never be anything more than a very rough method of approximating justice. The ideal is no formal equalization at all; its presence necessarily implies unsatisfactory original assessments.

It has been seen that the Legislature apparently vested the

¹*Cf. infra*, p. 29 *et. seq.*

²*Cf. supra*, pp. 14-15.

³*Cf. supra.* pp. 16-17; *infra*, pp. 40-42.

tax commission with great powers to secure good original assessments.¹ On its face the statute appears to be entirely adequate. Yet the commission has experienced great difficulties in supervising local assessments. The explanation is, in the first place, that under certain hampering provisions of the law as it now stands, the commission finds it impossible to exercise some of its powers, and, in the second place, that the Legislature has given the commission so much to do and so little with which to do it that this part of the work, like some other important functions, could not be given the attention it deserves.

The Power of Re-assessment: As an illustration of the first point, let the power to order a re-assessment be examined. The tax commission has never once ordered a re-assessment, in spite of the fact that it has many times considered assessments submitted to it unsatisfactory in the extreme. The tax commission law plainly states that the commission may make a re-appraisal whenever, in its judgment, property "has not been assessed at its true and full cash value,"² and the expenses of such re-assessments must be borne by the counties. "Why," demand some of its opponents, "has not the commission exercised this power instead of using so freely its power to equalize?" In answer to this the members of the tax commission point to other provisions of the law. Thus, the first Monday in September is the date set for filing with the tax commission the abstracts of the county assessments. The county assessors sometimes experience difficulty in finishing their work by that date and consequently a number of the abstracts are always late. Between the time of their filing, which may legally be as late as September 7th and which, in practice, is often later, there is a period of less than a month in which to study these abstracts, to determine upon their accuracy, to recommend changes to the county commissioners (who, incidentally, are often extending their meeting in the meantime without legal authority, but at the telegraphic urging of the tax commission³) and to recommend increases or decreases to the State Board of Equalization. For October 1st is set by the law as the last day when the commission can legally recommend changes to the board.⁴ Moreover, in this busy month of September, the commission must, beginning with the second Monday of the month, hold rehearings for the corporations which feel aggrieved because of the valuations given them in the spring. These rehearings in 1916 were scheduled to occupy all the mornings and the afternoons until October 1st. "How," the commissioners ask,

¹*Cf. supra*, pp. 9-10.

²Tax Commission Law, sec. 13 (sixth).

³Legally the local commissioners can remain in session only ten days. Often they have little to do and would disband if not directed to remain in session by the tax commission.

⁴Tax Commission Law, sec. 31. It is true that there is a decision of the Supreme Court to the effect that the dates prescribed in the law may be considered merely "directive" when the taxpayers' interests are not impaired, but the delay may often impair those interests.

"could we find time during this period to organize and supervise a force to re-appraise counties?" The difficult position of the commission is made even more plain when the labor involved in making an assessment is realized. In Denver, the county from which the complaints have come about the non-use of the power to re-assess, the assessment work requires the time of a regular force of thirty-four men for an entire year and a special force of sixty men for about two months.

The cost of making a re-assessment in this county, moreover, would be almost as great as the amount of revenue in dispute.¹ The only conclusion possible in the face of these facts is that the law, while apparently granting the power of re-assessment, is practically unworkable.

Pending the complete revision of the revenue laws which is so badly needed, it is recommended that partial relief be given by rearranging the dates for the corporation assessments. The law at present requires the corporations to file their statements April 1st. There seems to be no good reason why their assessments should not be determined by May 15th or June 1st, at which date the commissioners could hold hearings to consider complaints. This would at least leave the month of September clear for the examination and modification of the abstracts. It is further recommended that the county assessors submit their abstracts on August 15th rather than the first Monday in September, and that the beginning of the assessment period be set forward at least two months.

The Lack of Financial Support: In practical operation, then, some of the power granted to the commission is more apparent than real because of hampering restrictions in the law itself. But even more important than this in its repressive effect upon the functioning of the commission, has been the niggardly policy of the state in its financial support of the body. For not only have the appropriations been ridiculously inadequate, but the commission has, under earlier administrations, been prevented from using in their entirety even the meager sums allowed it by the Legislature.

Table I sets forth the appropriations to and the expenditures of the commission. It will be recalled that the commission was in existence only a few months during the first biennium. In the second biennium, 1913-14, it attempted to perform its full duty, including the supervision of local assessments and equalization. It will be noted that the appropriations for this period make provision for a secretary, two clerks and a stenographer. All of these were needed for office duties, but nevertheless one of the clerks, a former real-estate appraiser of Denver, was detailed for field work—almost entirely in Denver. The only other source from which funds could be obtained in 1913 and 1914 for field supervision of assessments, for co-operation with local officials.

¹*Cf. infra*, pp. 35-39.

TABLE I

FINANCIAL STATEMENT OF THE COLORADO TAX COMMISSION (a)

	1911-1912		1913-1914		1915-1916	
	Appropriation	Expenditures	Appropriation	Expenditures	Appropriation	Expenditures
Three Commissioners (salaries)		\$5,700.00	{ \$10,800	{ \$10,800.00	{ \$10,800	{ \$10,800.00
Secretary (salary)		1,266.66	{ 1,800	{ 1,800.00	{ 1,800	{ 1,800.00
Chief Clerk (salary)			{ 1,200	{ 943.33	{ 1,400	{ 1,400.00
Stenographer (salary)			{ 1,200	{ 1,200.00	{ 1,500	{ 1,125.00
Clerk (salary)			{ 1,200	{ 633.33	{ 1,200	{ 900.00
Investigator (salary)			{ 1,200	{ 1,200.00	{ 1,200	{ 956.67
Traveling and incidental		2,374.76	{ 3,000	{ 1,256.96	{ 800	{ 640.00
Total by years			{ 3,000	{ 2,248.43	{ 1,550	{ 1,258.49
Total	\$40,000	\$9,341.42	{ 38,400	{ \$35,182.05	{ 19,200	{ 18,055.16
Incidental and contingent, (State Auditing Board)			{ 1,900 (c)	{ 1,896.58	{ 18,750	{ 18,055.16
					{ 19,250	{ 14,401.09
					{ \$38,000	{ \$32,456.25
						{ \$ 5,543.75
						{ 2,000
						{ 1,476.18 (for 1 year & 9 months)

(a) The fiscal year begins December 1st of the year preceding that named. Thus the year 1911 is really the twelve months between December 1, 1910, and November 30, 1911.

(b) The expenditures for 1916 do not, of course, include those of the last three months of the fiscal year.

(c) \$1,500 was the appropriation by the Legislature (Session Laws, 1913, p. 57), and \$400 was transferred to the tax commission's credit by resolution of the State Auditing Board.

and for collection of data for use in equalization was an appropriation of \$3,000 per year for traveling and incidental expenses. From this fund, September 15, 1913, five men were employed by the commission for a two-week period to make investigations in the counties. About one-half of the counties were visited, not with the object of assisting the local assessors, for the assessment work for the year was already done, but primarily to secure data for use in the process of equalization. Again, in 1914, two men were retained on March 30th and three on April 8th to investigate conditions in the counties. The sum total of the service of these five men was 199 days. These temporary employes, together with the one clerk, constituted the entire field force of the commission for the biennium, 1913-1914. Reference to the table will show balances in the traveling and incidental fund of \$1,743.04 in 1913 and \$751.57 in 1914. These amounts would have secured the services of several additional temporary investigators, but the members of the commission claim that they were prevented from using this money by the State Auditing Board which was making every effort to economize in order that funds might be available to meet some of the appropriations of a lower class.

For the years 1915 and 1916 the Legislature made provision for one full-time investigator, at \$100 per month, and no temporary assistance was used. This man and one clerk constitute the present field staff of the commission. The investigator has spent practically his entire time during the past year in Denver, where he has been successful in bringing about a much greater degree of co-operation than has hitherto existed.

It is seen, then, that five men for two weeks in 1913 and five men for about six weeks in 1914, together with the services of a clerk, constituted the only investigating assistance given the commission in that administration, while the services of one investigator and one clerk were all that has been available during the past two years.

Comparisons between states are apt to be very misleading because of the variety of duties with which the commissions are charged, the unevenness in size and wealth of the states, the differences in the local sentiment toward the commission and the variations in excellence of the local assessments. However, a careful examination of the appropriations made in other states for the support of their commissions reveals the fact that there is scarcely a state of Colorado's size and wealth which supports its commission in so meager a fashion.

In many respects the conditions confronting the tax commission of Michigan are similar to those of the Colorado Tax Commission, although, of course, Michigan has a population about three times as large as Colorado and the commission has some duties which are different. In that state the commission has made a good record by co-operating with the local assessors in bringing assessments nearer the full cash value. But there the appropriation last year for the support of the commission was no

less than \$182,530.94, as compared with the \$19,250 appropriated in Colorado. Its staff, moreover, numbered 113. Again, Arizona, although a much smaller state than Colorado, spent practically the same amount for its tax commission (\$18,120). In Ohio, where the equalization function seems to be almost entirely dormant, the annual expenditure is \$52,197. Thus it is seen that, judged by the standards of other states, the Colorado commission has received support far from adequate.

Attention should be called at this point to the small salaries paid the employes of the commission. The clerk and the investigator, who visit the counties and co-operate with the local assessors, and both of whom are highly commended by the commissioners, receive salaries of but \$1,200 a year. Data gathered in 1913, the latest available, show that the average salary of the county assessors of Colorado is about \$1,700 per year (\$1,698.41). No county assessor received less than \$1,000 and one (Denver) received as much as \$5,000.¹ The present investigator for the commission was formerly a county assessor. The clerk, who acts as investigator, is a law-school graduate. They are supposed to co-operate with and supervise the work of assessors who receive almost half again as much salary.

Naturally the commission finds difficulty in retaining its trained employes at the salaries which are allowed. As an example, the former secretary of the commission was lost because it was found impossible to increase his salary of \$1,800 to \$2,400. The chief clerk of the commission was also lost in the same manner, resigning to become senior land appraiser for the Interstate Commerce Commission at a salary of \$3,000 per year.

It is recommended as essential to the proper conduct of the work of the commission that provision be made for at least four additional investigators and that the salaries of the investigators be made \$1,800. This would involve an additional annual expenditure of \$7,800. It will enable the commission to maintain a field force of five experts and to use for office work the clerk who is now assisting in field investigations. Without this addition to their force, the writer sees little hope for the commission to free itself of the charge of arbitrariness in performing its duties.

Personal Supervision by the Commissioners: The law plainly contemplates a close co-operation between the members of the commission and the local officials. It even specifies that the commissioners shall visit the counties, half the counties each year, and the entire number every two years.² It further provides for an annual meeting of the assessors with the commission³ and authorizes the commission to summon the local officials for conference and direction.⁴

¹This Denver official performed other functions in addition to that of assessor, however.

²*Cf. supra*, p. 9.

³Session Laws 1913, ch. 135.

⁴Tax Commission Law, sec. 12 (eighth).

There is no question about the value of intimate contact between commissioner and assessor. The commissioner may be expected to have a broader outlook upon tax matters and a knowledge of how problems are met in other counties and in other states. He, therefore, can assist the assessor materially by teaching and explanation. On the other hand, the assessor can supply the commissioner with facts which will enable him to secure a grasp of the local situation and to proceed more intelligently in his work of equalization. Friction and hard feeling are much more likely to result when the local official is dealing with a group of men far away at the state capitol than when he is dealing with a member on a visit to his county where he can explain to him at length his methods and his problems, where he can view with him property whose valuation is in dispute and where there is an opportunity for the placating influence of discussion. Even if in the end the power to override the judgment of the assessor must be exercised, the local official feels that he has had a hearing and is less likely to harbor resentment.

Unfortunately there has been a lack of this contact between the commissioners and the county officials. The commissioners claim that they have found it impossible to comply with even the minimum requirements of the law. The facts, as they state them, are that they have been given much more to do than was possible to accomplish with the limited staff and appropriations available. After the law of 1911 requiring visits to counties, the law of 1913 was passed adding over one hundred corporations to those centrally assessed and making the approval of rebates and of increased tax levies a duty of the commissioners. It was a question of deciding, they say, which parts of the work would be neglected. Much of the discontent and opposition which has developed is, in the opinion of the investigator, directly traceable to the decision of the commissioners that some of their other duties were more pressing than that of visiting the counties. From one point of view, their decision redounds to the credit of the commissioners, for, had they been eager merely to preserve their position and to avoid friction, they might have spent time in visiting the counties, which could have been employed with some other task with much more profit to the state. In any case, the fact remains that an apportionment of their time had to be made, and the decision involved a sacrifice of some of the visits to the counties. Whether that decision was wise is difficult to say, even taking into account the opposition which has developed, in part at least, because of it.

The records of the commission show that in 1912 Mr. Link visited seven counties and Dr. Phillips two; in 1913, Mr. Link visited six counties and Dr. Phillips three; in 1914, Mr. Adams visited thirteen counties, Mr. Link four, and Dr. Phillips one; in 1915, Mr. Link visited five counties, Mr. Morgan one county and Dr. Phillips nine; and in the first nine months of 1916, Mr. Link

visited twenty-six counties and Dr. Phillips attended a group meeting where six counties were represented by their assessors.

A mitigating circumstance is that a very large number of the counties not visited by the commissioners have been visited by their agents and investigators. When the law was first passed, it will be recalled that no provision was made for investigators, and the requirement that county visits be made by the commissioners was included in the act without the realization on the part of the legislators that provision might afterward be made whereby the counties would be visited by agents of the commission. It is the opinion of the writer that, while the visits of investigators are helpful, they do not form an entirely satisfactory substitute for the commissioners' visits. It is true that part of the work which must be done upon the occasion of a county visit can best be done by investigators—such, for example, as the examination of the deeds recorded with the county official, the confirmation of sales. Such data is useful and necessary for checking the valuations of the local assessor, but it would be unwise for the commissioners to spend their time gathering them, for the work can be done as well by the lower paid assistants. The very important task of counseling with the local assessors, however, can be done much more satisfactorily by the commissioners themselves. As has been stated, in some of the counties it has been felt as an affront that an employe, rather than one of the commissioners, visited the county. Under such circumstances it is evident that the investigator's visit should not be the only one to the county. So long as it is organized as it is at present, the assessment machinery of Colorado will, at best, labor along with considerable creaking and friction, and more frequent visits by the commissioners would contribute a lubricant which would materially aid progress.

Although the statement just made may be accepted as true in general, the fact remains that the two counties, Denver and Weld, which are most violent in their opposition to the commission, have received much more than their relative share of the attention of the commission. The records show that Weld County was officially visited in 1912 by Mr. Link and Dr. Phillips; that in 1913 it was again visited by the same commissioners, as well as by one of the investigators; that in 1914, there was one visit by Mr. Link and one visit by an investigator and, in 1915, there was one visit by Mr. Link and two visits by an investigator; and that in 1916, in addition to an investigator's visit, Dr. Phillips attended a group conference on a Weld County problem in which the county was represented by its assessor, and there was one visit by Mr. Link. In Denver County, it is true, the relations between the commissioners and the local assessor have fallen far from the ideal of friendly counsel and co-operation. Hardly had the commissioners taken their oaths of office when they found it necessary to start an action in the courts against Assessor Pitcher. Since that time there appear to have been more meetings in courts

than elsewhere. But, nevertheless, Denver has received far more than its share of the limited time of the investigators for the commission. Mr. J. F. Roe was retained in the spring of 1913 and for two years spent practically his entire time investigating Denver values, often, he claimed, with little co-operation and sometimes in the face of ill-concealed hostility on the part of the local assessor. Mr. J. T. Brown was assigned to Denver a few months after Mr. Roe resigned and since has spent almost his whole time there. Mr. Brown has been able to work in harmony with the local authorities.

The commissioners come into contact with the assessors at the time of the annual meeting¹ in a manner which is highly beneficial to all concerned. Moreover, many of the assessors make it a practice to deliver their abstracts in person, and this becomes the occasion for conferences with the commission. All through the year, also, there is a more or less constant stream of calls at the rooms of the commission by assessors and other local officials. These offer an opportunity which seems, on the whole, to have been improved by the commissioners, although there have been some complaints from the assessors on the ground that the commissioners seem too busy to give them a full hearing. On this point much can be said for the other side; for the interruption of the work of the commissioners by chance calls of local officials who have no particular business to transact sometimes becomes a very serious matter. Circular letters are frequently sent to the assessors and the telephone is often used. The conclusion, therefore, that because the number of visits to the counties has been small, the commissioners are entirely out of touch with local conditions, is entirely unjustified.

The writer is convinced that, under the conditions existing in Colorado, it is very desirable that the visits of the commissioners to the counties be made more frequent. If the staff of the commission is increased as recommended and if, as seems probable, with the standardization of procedure which will gradually come about, the time available for such work by the commissioners becomes greater, there is no good reason why the number of these visits should not be brought up at least to the requirements of the law. The present law is defective, however, in placing the responsibility upon the group instead of upon the individual members of the group. It is recommended, therefore, that the statute be amended so as to make each commissioner responsible for one-third of the visits, unless voluntarily relieved by some other commissioner. The burden upon each individual would thus not be particularly heavy, the quota being about eleven counties per year for each commissioner.

Annual Meeting of the Assessors: It has been the practice for a long time for the county assessors to meet annually at the state capitol. Under the law, as it formerly stood, this meeting

¹*Of. infra*, pp. 28-29.

was held on the first Tuesday in August, just before the assessors had completed their work. The tax commission in its first report recommended that the meeting be made subject to call by the commission¹ and the Legislature in 1913 accepted the recommendation.² Four conferences have been held since and under the guidance of the commission they have developed into a very important part of the assessment machinery. The meetings are held during the winter, before the assessment work for the year is begun, and are excellent practical training schools for the newly elected officials. Committees are appointed to assist in crystallizing the judgment of the assessors on average values and assessment methods, and much information of value to the commission is thus presented. Papers are read by those assessors who have had unusual success in various parts of the work and discussion is freely indulged in. The proceedings of the last conference have been published in the form of a booklet.³ The annual meeting has undoubtedly had a great influence in stimulating the interest of the assessors in the problems of taxation and every effort should be made to develop its usefulness still further.

It has been suggested by some that it would be desirable to hold the annual meeting of the assessors at the time the abstracts are delivered and to use the time in examining the local assessors in the presence of their fellows upon the accuracy of their returns, after the manner of the Arizona plan. Although there are some evident advantages in that plan, its merits would be less great in a state of the size of Colorado than in Arizona. Moreover, it loses the advantage, which the Colorado plan possesses, of making the meeting a training school in method for the newly elected assessors. Most of the advantages of the Arizona plan could be secured by the Colorado commissioners by a wider use of their powers to summon before them the assessors. If the assessment law is recast so as to allow the commission a proper length of time to consider the abstracts, there is no reason why the assessor of a county where there is a dispute, together with those of surrounding counties, if their interests are involved, should not be summoned to Denver and the Arizona methods used.

In summary it may be said that, while the supervision of local assessors has been far from what is desirable, the chief fault lies not with the commissioners, but rather in defects of the law and in inadequate financial support. In view of the handicaps under which the commission has struggled the record is a very creditable one.

¹First Annual Report, p. 15.

²Second Annual Report, p. 5.

³Proceedings of the Fourth Annual Conference of the Colorado Tax Commission and the County Assessors of the State of Colorado, Denver, 1916.

THE EQUALIZATION BETWEEN COUNTIES.

It has been in connection with the exercise of its powers of equalization that the greatest dissatisfaction with the work of the commission has arisen. Why there should be dissatisfaction will be readily apparent upon a consideration of the material presented in the preceding section.¹ For, after all, equalization is a drastic remedy reserved for the cure of assessment ills when the more moderate methods of supervision of original assessments have failed. It has been seen that the resources of the commission have been very inadequate for the task of supervision. The result was that, in many instances, the abstracts of the county assessors appeared to the commissioners, in the light of such data as they had been able to gather with their limited means, to be unsatisfactory. The changes that have been made in these abstracts by the commission are the root of a large part of the criticism of the commission.

An Account of the Equalization, 1912-1916: Note has already been made of the unsatisfactory conditions which led to the establishment of the commission² and the circumstances which were responsible for the delay in the appointment of the first members. Because of the short time which remained before the end of the assessment period the commission restricted its activities that year to a circular sent to the local assessors, urging them to assess all property at the fraction of full value previously agreed upon, which was one-third.³ The commission attempted no equalization and no active supervision of the assessments. It did attempt to exercise its supposed power to assess public utilities. Question arose as to whether the commission had the power to assess certain property of the utilities which was formerly assessed by the local assessors. The commission, upon the advice of the attorney general, tried to agree with the local assessors upon valuations for the utilities. It was just at this point, at the beginning of the first acts of the commission, that trouble began to brew between Assessor Pitcher and the commission. Mr. Pitcher objected to the increases suggested by the commission in the assessments of the Denver Tramway Company and the Denver Gas and Electric Light Company. He finally agreed to the assessment only after being advised by the city attorney that he must recognize the assessment "until the Supreme Court has held the Tax Commission Law unconstitutional."⁴

The next disagreement followed hard on the heels of the first. Mr. Pitcher decided, after some investigation, that the "outside" counties had assessed their property at a lower percentage than he had used in Denver. Therefore on December 20, 1912, he wrote a letter to the State Auditor stating that he desired to withdraw

¹*Cf. supra*, pp. 20-29.

²*Cf. supra*, pp. 5-8.

³First Annual Report, pp. 6-7.

⁴Opinion dated August 30, 1912.

his figures for Denver, which, meantime, had been used in the calculation of the state rate, on the ground that he had concluded "to make a horizontal reduction of ten per cent of all assessments" coming under his jurisdiction.¹ This drew from the commission a letter ordering him to use the original figures in extending the assessment rolls, and a resolution calling upon Mr. Pitcher to appear before the commission. Mr. Pitcher came before the commission and declined to obey its orders. The State Board of Equalization and the tax commission therefore sought by injunction suit to prevent the reduction in the Denver valuation and to compel Mr. Pitcher to extend the assessment rolls on the basis of the original assessment. In the meantime, a committee of county assessors protested to the commission against Mr. Pitcher's proposed ten per cent reduction unless similar decreases were granted all counties.² In the litigation which followed Mr. Pitcher was unsuccessful.³ Thus in 1912, before the commission had fairly begun its work, a condition of hostility and bitterness was created between the commission and the Denver assessor.

In 1913 the commission made its first real attempt to equalize. It has been seen that its force of helpers was entirely inadequate to the task of furnishing it with data upon which to base a full and exact equalization.⁴ Nobody realized this better than the utilities which were assessed by the commission and to whose advantage it was to see that the local assessments were brought up to the same standard of full cash value which they felt had been applied to them. Therefore, about twenty of these corporations, after securing the consent of the commission to consider evidence they might collect, joined together and employed the former secretary of the commission, who had been lost because of the smallness of his salary, to conduct an investigation into the value of property in the various counties. A large force was organized and kept at work for several months at considerable cost to these corporations. The results were turned over to the commission. The writer has examined this material and considers it extremely valuable. It is a humiliation to the State of Colorado that this investigation, which should have been supported from the public treasury, was paid for by the corporations and therefore bears the taint which necessarily attaches to it because it was gathered under the direction of a party interested in the case. This investigation, which would never have been undertaken if the commission had been adequately supported by the Legislature, is at the bottom of much of the opposition of Assessor Mumper, of Weld County, who believes that the commission has permitted itself to be dictated to by the corporations. Of course, any taxpayer is privileged to present evidence to show

¹Letter dated December 20, 1912.

²Resolutions dated January 15, 1913.

³The City and County of Denver *vs.* Pitcher. The Colorado Tax Commission *vs.* Pitcher. 54 Colorado 203.

⁴*Of. supra*, p. 22 *et seq.*

that others are under-assessed as well as to attempt to demonstrate that he is over-assessed. Such material should be used with great care, however, and the fact never forgotten that they are, after all, the statements of an interested party. The commission appears to have used all the resources at its command in an attempt to check, corroborate and to supplement these data.

Additional important evidence as to real estate values in Denver was furnished by an appraisal of the business district of the city made under the Somers' system shortly before this time. The writer has been told by a number of persons that the general level of values as determined by this appraisal was somewhat "optimistic" and he believes that to this fact must be credited some of the discontent in Denver over the alleged over-assessment of downtown land values resulting from the equalization activities of the tax commission.

With the data available from the above sources, together with those gathered by themselves and their small force of deputies, the commissioners proceeded to make their first recommendations for increases and decreases in the local assessments. They recommended increases in all except five of the sixty-three counties, the total increase being \$186,551,658, of which Denver's share was \$101,902,088, or forty per cent of its original assessment. There were twelve other counties, however, whose increases, measured on the percentage basis, were greater than that of Denver.¹

These recommendations of the tax commission were adopted without change by the State Board of Equalization and the county assessors were ordered to make the increases. Assessor Pitcher, of Denver, refused to comply with the order and a mandamus was applied for by the tax commission and the State Board of Equalization. In a decision rendered by the Supreme Court the action of the state authorities was sustained.²

¹Second Annual Report, pp. 14-15.

²State Board of Equalization and Colorado Tax Commission *vs.* Clair J. Pitcher, decided January 12, 1914 (56 Colorado 343). "The court held that the increases were actually made by the tax commission when it determined the amount necessary to be added to the valuation as returned by the local assessor to secure assessment at full cash value and that the State Board of Equalization could change the amounts, but could not increase the aggregate valuation as determined by the tax commission and certified to the State Board of Equalization. . . . The decision holds that the Legislature has conferred original assessment powers on the tax commission, the same as have been conferred on the local assessor. In case the tax commission increases the valuation of property other than horizontally, it must act before the expiration of the time for meetings of the county boards of equalization." Second Annual Report, p. 16, n.

This horizontal increase of forty per cent in 1913 was the occasion of the suit of the Bi-Metallic Investment Company against the State Board of Equalization. The company claimed that the increase had resulted in its property being assessed at forty per cent above full cash value. The Supreme Court of Colorado decided the case adversely to the company (56 Colorado 512). An appeal was taken to the United States Supreme Court, but here also the decision was against the contentions of the company (The Bi-Metallic Investment Company *vs.* The State Board of Equaliza-

The commissioners felt themselves supported to some extent in their increase of \$101,902,088 in Denver because in 1912 Assessor Pitcher modified the standard oath on his abstract and swore that his assessment was one-third of full cash value.¹ The value fixed by the tax commission for Denver in 1913 was \$356,657,308, almost exactly three times the 1912 assessment. Too much importance must not be attached to this, however, for an assessor's oath in Colorado was not seriously considered under the old system.

It was this horizontal increase of forty per cent which has been so bitterly criticised in Denver. There seems to be no doubt but that some of the property which was originally assessed more nearly at full cash value than the average was carried well above cash value by the increase. In justice to the tax commission, however, it should be pointed out that they attempted to make the increases on particular classes of property rather than upon all classes, horizontally,² but this was found to be impossible under the law as it then stood.³ Unless it can be shown, therefore, that the increase raised property in general above full cash value, the only just criticism which can be made against an administrative officer must be directed against the local assessor because of the unevenness of his assessment. One of the great advantages of full-value assessments is that it makes for accuracy in the assessment by bringing to light in striking fashion unevenness and inequalities between individuals and different classes of property. The action of the commission did not create the inequality which existed between the man whose \$1,000 in the bank was increased to \$1,400 by the equalization and the man whose \$1,000 house, assessed at \$600, was increased to \$840. It would seem that the lesson to be learned by the citizens of Denver was to reorganize their local assessment machinery in such a way as to secure uniformity between individuals and between different classes of property. Instead, all of the criticism appears to be directed

tion, etc., Dec. 20, 1915, No. 116, October term, 1915; 239 U. S. 441). The court decided that notice is not necessary in the cases of such a horizontal increase and that such an increase is not confiscation, even though it raises the valuation to a figure in excess of the full cash value. Fourth Annual Report, p. 15.

¹This affidavit was dated August 30, 1912.

²This is the explanation of the very slight increases in the valuations of several of the counties. The commission was at first under the impression that it could particularize, but later it discovered that its increases had to be horizontal. Consequently in several cases where particular increases were changed to horizontal increases, the percentages were very slight.

³At this time the law had not been interpreted. Cf. *supra*, pp. 30-31. On October 1, 1913, the commission adopted a resolution instructing the local assessors not to make the increases horizontally. Letters were prepared directing the assessors to make the increase by adding to specific items and classes, but upon advice from the Attorney General to the effect that such action would be unconstitutional, the letters were never sent out.

toward the commission. Of course, criticism of the commission may appear to be justified, if it raised the total assessment above the full cash value of taxable property. More will be said on this point later.¹ But to criticise the commission for the shortcomings of the local assessor, especially in view of the condition of the law in 1913 and in view of the resources of the commission, seems anything but fair play. Such inequalities as existed were there before the action of the commission. What the commission did, which was all it could do at the time, merely brought them to light.²

When the abstracts of the local assessors for 1914 were examined it was found that the property which the tax commission had increased to \$1,046,294,697 in 1913 had dropped back to \$912,486,185. The commission, in the equalization process, raised the figures once more to \$1,047,540,360. Denver, it will be recalled, was raised in 1913 from \$254,755,220 to \$356,657,308, but in 1914 the assessor's returns dropped back to \$266,679,655. The tax commission promptly added \$90,377,050, bringing the amount up to \$357,056,705. This time only twenty-four counties submitted abstracts which were considered unsatisfactory, a decrease of thirty-four as compared with the number whose abstracts were changed the previous year.

The Denver increase of this year, 1914, was applied horizontally, but this was done only after a determined effort on the part of the tax commission to persuade the local board of equalization not to use this method. The record shows that on September 5th, proceeding under the decision of January, 1914,³ the tax commission ordered the increase and "advised" the local authorities "not to make the above increase horizontally by a uniform percentage addition to each valuation. On the contrary, you are advised," reads the letter, "to add specific amounts to the valuation of certain properties or classes of property."⁴ Unless the local board of equalization accepted this suggestion before the adjournment of its first meeting, the only way the increase could legally be made that year was horizontally.⁵ The reply of the local commissioners was a demand for detailed directions and information as to omitted and under-assessed property. The commission responded with suggestions as to specific increases on the classes which appeared to be low,⁶ but without a complete reassessment could not point out all the particular pieces of undervalued and omitted property. When such information was not

¹*Cf. infra*, pp. 42-44.

²Assessor Pitcher, of course, realizes better than anyone else the shortcomings of the local assessments. The blame is in large part due to faulty organization and antiquated law, both of which he has expressed himself as eager to see changed.

³*Cf. supra*, p. 31, n. 2.

⁴Quoted in the protest of local authorities, dated October 1, 1914.

⁵The amendment of 1914 was not yet in effect. *Cf. infra*, p. 34.

⁶*Cf. memorandum of Board of County Commissioners of Denver County, dated October 20, 1914.*

forthcoming, the local authorities decided to protest the order and to forfeit the opportunity for making the increase other than horizontally. It is evident that the blame for the increase being horizontal in 1914, rests not with the tax commission, but with the local authorities. Notice was given of an appeal, but the case was not pressed.

In 1915 the number of counties where increases were made by the tax commission dropped from twenty-four to twelve,¹ and the amount added in the equalization process was only \$59,228,697. Most of this was in Denver, where Assessor Pitcher's abstract amounted to only \$265,337,910, a smaller sum than his original abstract of the year before. The commission decided upon an increase of approximately fifty-five and one-half millions. On September 17th, it "recommended" that the local authorities add this amount to particular classes. The county board refused to adopt the recommendation. The tax commission now had the advantage of being able to act under the constitutional amendment of 1914² which freed the hands of the State Board of Equalization so that it could make increases other than horizontally. Its recommendation to the state board, which was adopted, increased the assessments of Denver on seventeen of the fifty-seven classes of property to the total amount of \$55,408,952. On November 5, 1915, Mr. Pitcher declined to extend the tax commission's increase and action was begun which resulted in the decision of the Supreme Court of April, 1916,³ sustaining the commission once more.

The abstracts of the local assessors for 1916 show still further progress toward harmony with the views of the tax commission. Instead of increases in twelve counties, as in 1915, the commission will urge changes in less than a half dozen cases. Assessor Mumper's abstract of Weld County shows an increase of several million dollars over the abstract of last year, even as increased by the county commissioners, under pressure from the tax commission.⁴

It seems probable that the increase in Denver will be relatively slight. This is partly because the valuations of the local assessor are higher than before, and partly because the work of their investigator has convinced the commissioners that the slump in Denver has carried the values downward very appreciably. A failure to make a large increase will be interpreted by some as an

¹Some increases were made, however, by the county commissioners under pressure from the tax commission, *e. g.*, Weld County.

²Fourth Annual Report, p. 11. For text, *cf.* Session Laws 1913, ch. 60.

³The People *ex. rel.* Colorado Tax Commission *et al.* vs. Pitcher, 156 Pacific Reporter 812. The decision was not unanimous. *Cf. supra*, p. 16, n. 6.

⁴Mr. Mumper is quoted by the tax commissioners as having expressed himself as satisfied with all the valuations on his abstract except those of irrigated lands. These, if there were no tax commission, he would assess at a lower figure.

admission that the former increases have been mistakes. This, of course, is not necessarily so. Even if true, it furnishes excellent evidence of the open-mindedness of the commissioners, and should convince the citizens of Denver that increased support of the commission would yield greatly increased satisfaction.

The outstanding features of the foregoing recital may be summarized as follows: First, the increases were horizontal in Denver County in 1913 and 1914, not because of any partiality of the tax commission in favor of that method, but, on the contrary, they were made in that fashion against the will of the tax commission. The real causes were shortcomings in the law in 1913 and the decision of the local authorities to fight the increase in 1914. Second, with the marked exception of Denver County, there has been a gradual lessening of friction between the local authorities and the tax commission, until this year practically all of the local abstracts were accepted without alteration by the commission. The continuous strife which has marked the history of the Denver equalizations shows no sign of abatement, however, in spite of the fact that the commission has drawn largely upon its slender resources in an effort to secure a basis for agreement.

Misapprehensions in Regard to the Fiscal Importance of Equalization: From conversations with both friends and foes of the commission it has been impressed upon the writer that very serious misapprehensions exist in regard to the exact fiscal effect of what the commission has done in the exercise of its powers of equalization. It is a very general impression, for instance, that about one-third or one-fourth of Denver's tax burden was placed upon the city by the tax commission. Such an impression is conveyed by the large advertisements which appeared in the newspapers of Denver on the eve of the recent primaries. For instance, one advertisement¹ reads in part:

Read over your tax bills before you go to the polls. A tax increase of from 21.5 per cent to 33 per cent in Denver County is something, isn't it?

For the past two years the state tax commission..... has made an enormous horizontal raise in taxes..... Etc., etc.

The impression given by such a statement of the case is entirely erroneous, and the fact that it is possible for such false statements to be made and to pass almost unchallenged reveals a deep and widespread misunderstanding on the part of even the leaders in the community.

Convinced that this misapprehension was at the bottom of a considerable portion of the opposition to the commission, the writer made a calculation of the exact amount of additional taxes which Denver has paid because of the fact that the tax commis-

¹*Rocky Mountain News*, September 11, 1916.

sion declined to accept as satisfactory the valuations of the Denver assessor. The method of calculation and the results were submitted both to the Colorado Tax Commission and to Assessor Pitcher and carry the force of the approval of both sides of the controversy. Table II presents the amount of these increases and the method used in determining them. Table III gives an analysis of Denver's tax burden, including special assessments. The significant features of both tables are brought out in Graph I. This shows Denver's actual tax burden for five years past. This burden, it is true, has been gradually increasing and is now over a million dollars greater than five years ago. State taxes have increased to some extent, but the responsibility for the greater bulk of the increase the citizens of Denver must take upon their own shoulders, for it appears in the item of city and county taxes.

TABLE II.

Effect upon Denver's Tax Burden of the Tax Commission's Action in Refusing to Accept as Satisfactory Assessor Pitcher's Valuations.

Year (b)	Total Taxes Borne by Denver (c)	Amount Added by Tax Commission	Denver's Total Taxes, had Assessor Pitcher's Valuations been Accepted
1912	\$4,665,777.24	Nothing	\$4,665,777.24
1913	4,820,869.71	\$98,665.28	4,722,204.43
1914	4,985,426.63	93,160.18	4,892,266.45
1915	5,805,525.99	86,335.42	5,719,190.57

(a) The figures used in the preparation of this table are those furnished by the county treasurers, as the final version of the assessment roll. The method of calculating the amount added by the tax commission is as follows, using as an illustration the figures for 1915: The total assessment of Denver County (\$358,365,823) minus the increase in the valuation of Denver County by the tax commission (\$55,408,952) equals Denver's assessment as it would have been if Assessor Pitcher's figures had been accepted without change (\$302,956,871); the total assessment of the state (\$1,241,702,924) minus the Denver County increase (\$55,408,952) gives the assessment base for the state, had Assessor Pitcher's figures been accepted (\$1,186,293,972), Denver's share of the state taxes would have been represented by the result of 302,956,871

multiplying the fraction $\frac{1,186,293,972}{1,186,293,972 + 55,408,952}$ by \$2,608,780.45, or \$666,232.81, which is \$86,335.42 less than its share actually was.

If the October 1st figures of the assessors be used instead of the final assessment figures as reported by the treasurers, the following results are obtained:

Amounts Added by Tax Commission	
1912.....	Nothing
1913.....	\$99,164.94
1914.....	93,118.34
1915.....	69,515.65

- (b) Year refers to year of assessment.
(c) Not including special assessments.

TABLE III.

Analysis of Denver's Tax Burden (Including Special Assessments)

Year	Special (a) Assessments	County Revenue (b)	City Revenue	School Revenue	State Revenue	Total
1912	\$1,160,893.09	\$402,830.85	\$2,175,286.59	\$1,517,847.57	\$550,535.50	\$5,807,393.60
1913	1,274,503.57	401,963.14	2,103,607.13	1,616,812.32	543,394.65	5,940,280.81
1914	1,094,665.72	265,255.39	2,427,488.78	1,605,652.80	522,472.74	5,915,535.43
1915	1,142,940.86	310,864.14	2,527,285.09	1,586,107.08	561,170.34	6,128,367.49
1916	1,078,487.38 (c)	322,529.34	3,182,288.16	1,585,679.20	752,568.23	6,921,552.21

(a) Year referred to is the one in which the collections were actually made, not the year of the assessments.

(b) The figures given under this heading are the actual collections. The special assessments payable in any one year cannot be ascertained from the records. The remaining figures are levies extended for collection.

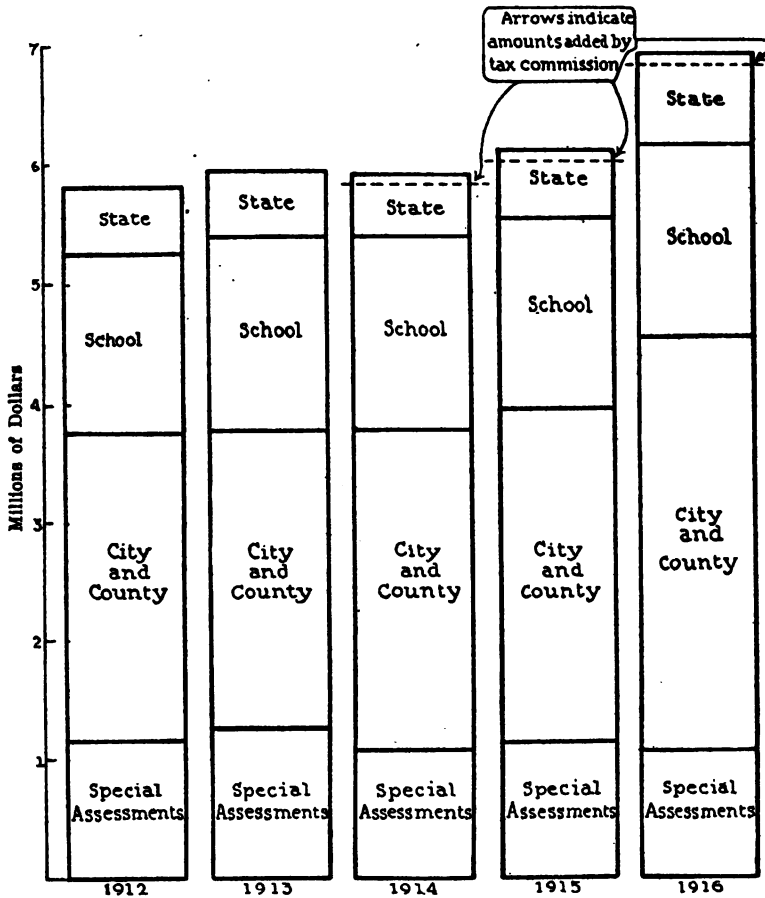
(c) The collections for the period ending September 1, 1916, were \$885,184.79. The figure given is an estimate based on the assumption that the collections during the last four months of 1916 will be the same as the collections during the last four months of 1915, or \$198,302.59.

GRAPH I

Analysis of Denver's Tax Burden (a)

(Including Special Assessments)

Indicating Portion of Burden Due to Fact that the Tax Commission Increased Assessor Pitcher's Valuations.



(a) Based on data set forth in Tables II and III. The years are those in which the taxes were collected.

Almost one-third of the relatively small increase in state taxes is due also to the action of the people themselves in voting the tax for good roads.¹ The point of greatest interest, however, is the small portion cut off by the dotted line from the top of the bars representing the tax burdens of the past three years. This slight amount represents the total sum in dispute between Denver and the tax commission. It represents the entire amount by which Denver's taxes would have been reduced, had the tax commission decided that Assessor Pitcher was entirely correct in his assessments. Even in the year of the forty per cent increase, this amount was less than \$100,000 in a total tax burden of about six million dollars. Last year it was an item of less than \$90,000 in a tax burden of about seven millions.

Much of the misapprehension is due to the assumption that an increase of, say, ten per cent in the assessment of the city means an increase of ten per cent in the individual's tax bill. This is not true. The amount of the city, county and school taxes to be collected remains constant whether the assessment be increased or decreased. If the assessment is raised, the tax rate is lowered sufficiently to bring in the same amount. The city's share of the state tax is the only item affected by a raise in the city assessment by the tax commission and how small that increase actually is, compared with the total tax burden, is plainly shown in the graph.

Moreover, viewing the state as a whole, the action of the tax commission in raising assessments, does not result in a dollar of increased tax burden. All the commissioners really do is to say, "In the opinion of the commission, Weld County will bear less than its fair share of the state burden as compared with Larimer County if we accept the valuations of both local assessors without modification. We therefore increase Weld County's assessment (or decrease Larimer's)."

The equalization function, then, is primarily a matter of parcelling out the shares in the state tax burden. Here it is well to state the principle that the expense of performing the task should bear some relation to the value of the service accomplished. For instance, if the task were to collect \$1,000 from four persons according to their respective weights, there would be a certain reasonable portion of that sum which, when spent for determining accurately the weight of each, would yield a high return in satisfaction to all concerned. The state is in a somewhat similar position as regards equalization. In 1915 it desired to raise \$2,608,780.45 and asked the tax commission to state how this amount should be divided among the counties. The tax commission cost the state about \$19,000 in 1915, and there was discontent with the way the apportionment was made. It would certainly seem that the amount involved was great enough to justi-

¹The levy for good roads was one-half mill.

fy a somewhat larger expenditure if by doing so a satisfactory distribution could be accomplished.

It is difficult to find an excuse, unless it be this misapprehension in regard to the size of the amounts involved, for the expenditure of large sums of money opposing the action of the commission in raising local assessments. It is not possible to make exact statements about the cost to Denver and to the state of the litigation which has developed out of Denver's refusal to abide by the decisions of the commission. The expenses of the offices of the city attorney and the attorney general in connection with the disputes are indirect and incapable of isolation. But certain other expenses are definite and ascertainable. Thus in 1915 the amount in dispute between the city and the commission was only \$86,335.42. Because the city authorities declined to accept the commission's ruling, litigation ensued and the revenues of the city were tied up. As a result, it was necessary to borrow money and the interest on that money has added to the tax burden of the people of Denver this year the sum of \$15,161.47.¹ If it were possible to determine all of the costs of the litigation to the city and to the state (and the city must ultimately pay over one-fourth of the state expenses, also) the amount would probably approach in size the entire sum in dispute. Moreover, it must be borne in mind that this litigation was unsuccessful and that the costs represent additional burdens upon the taxpayers. When confronted with these facts the observer cannot but regret that even a fraction of these amounts which have been burned up in fruitless friction was not available to the tax commission for use in eradicating the roots of the dissatisfaction. Merely with the cost involved in the initiated bill, which is said to be in the neighborhood of \$7,000, the commission could have done much toward the sound solution of its problem. The city officials, of course, feel that they are fighting for a principle, that the city has been over-assessed by the commission. But to the ordinary business man it must seem evident that they have selected a very expensive way of securing justice. The rational thing to do is for the city to insist that the commission be given resources with which to make more exact equalization.

Intersectional Discrimination: On the question as to whether Denver has been discriminated against or favored or whether any other section has been fairly or unfairly assessed, the writer has no conclusive data to submit. This matter could be settled only by a complete and accurate assessment of the state, for such general statistics as are available are untrustworthy for a purpose such as this. Two comments of relevance, however, may be made.

In the first place, the writer is convinced that the animus against Denver imputed to the members of the commission is purely imaginary. He has examined the data upon which the equaliza-

¹City, \$11,702.50; county, \$1,045.46; school, \$2,413.51; total, \$15,161.47. This statement assumes, of course, that no other cause would have intervened to delay the extension of the taxes:

tions have been based and believes that they would have caused any unprejudiced body to take the same action as that determined upon by the Colorado Tax Commission.

In the second place, without entering into the question as to whether Denver is paying more or less than she should pay, it is easily shown that the city is bearing a smaller share of the state tax burden under the ministrations of the tax commission than she bore before its establishment. Table IV gives the figures and Graph II illustrates them. It will be noticed that before the time of the tax commission the city paid from 31 to 33 per cent of the state tax. Under the commission its portion has gradually decreased from 31½ per cent to about 29 per cent. It must be constantly borne in mind that this has no reference to what Denver should or should not pay. It may be that the relative value of taxable property in Denver as compared with that in the remainder of the state has fallen even more than is indicated by the assessments or it may not have fallen at all.

TABLE IV.
DENVER'S SHARE OF STATE TAXES AS COMPARED WITH THAT
OF THE REMAINDER OF THE STATE (a)

ASSESSMENTS				Percentage
	Denver	Outside Counties	Entire State	Borne by Denver
1903	110,181,335	222,974,985	333,156,320	33.07
1904	112,856,406	229,314,297	342,170,703	32.98
1905	116,212,943	233,029,420	349,242,363	33.27
1906	115,757,073	240,487,474	356,244,547	32.49
1907	117,381,985	249,961,334	367,343,319	31.95
1908	121,799,315	253,485,655	375,284,970	32.46
1909	132,075,339	268,728,549	400,803,888	32.95
1910	134,344,810	280,540,960	414,885,770	32.38
1911	128,185,500	285,649,950	413,835,450	30.97
REVENUES				
1912	\$543,394.65	\$1,178,860.36	\$1,722,255.01	31.55
1913	522,472.74	1,179,098.83	1,701,571.57	30.71
1914	561,170.34	1,262,707.21	1,823,877.55	30.76
1915	752,568.23	1,856,212.22	2,608,780.45	28.85

(a) 1903-1911 figures are assessments as finally reported by county clerks to Auditor, Biennial Report, Auditor of State, 1911-1912, pp. 76-77.

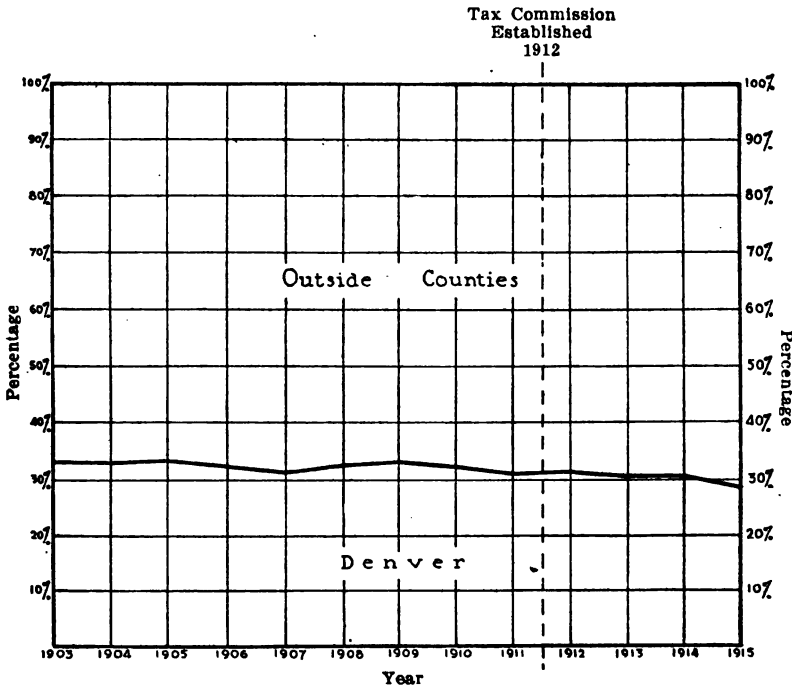
1912-1916 figures represent the amounts certified by county treasurers as owing the state.

Inter-class Discrimination: The charge that the commission in the exercise of its powers of equalization and original assessment has discriminated between different classes of property is brought both by the corporations and by Assessor Mumper, but in such form that the charges contradict each other, the corporations charging that they are discriminated against, while Assessor Mumper claims that they are favored at the expense of the farmer and the small taxpayer.

The assessment of the corporations is considered in another place.¹ Mr. Mumper submits some tables which purport to prove that the assessments of the large utilities are lower in Colorado than in neighboring states, while the assessments of the property of farmers is higher here than there. These data are very interesting, but their importance in connection with the problem under consideration may easily be over-estimated. Even granting that the same line of railway is assessed at a lower price in Colorado than across the line in the next state, a condition for which very plausible explanations are supplied by the railway attorneys and the tax commissioners, and even granting that farm land and per-

GRAPH II

Denver's Share of State Taxes Compared with that of the Remainder of the State



sonal property are assessed at higher figures than in the neighboring states, the writer submits that no case has been made against the tax commission. The law does not specify that the assessments in neighboring states shall be accepted as the criteria of valuations in this state. The figures do not show that the property in Colorado is assessed at different proportions of its full cash value, but show merely, if accurate, that other states differ from Colorado in their valuations of these types of property.

¹*Cf. infra*, pp. 44-47.

When Mr. Mumper attempts to demonstrate the case for discrimination in favor of the utilities he becomes involved in a dispute with the commissioners over a question of fact as to the methods used in valuing the corporations. Mr. Mumper asserts that the method used consists of the capitalization of net income and, therefore, insists that net income should be used in the valuation of land. Indeed, he has evolved a somewhat elaborate theory of value on the basis that "real" value consists merely of a capitalization of net income. If the capitalization of net income is the principle used in valuing utilities, Mr. Mumper is quite correct in asserting that land, being assessed at the selling price, is discriminated against. If net income is not the basis used, the story is different. The commissioners flatly deny that the valuations of the utilities are fixed merely by capitalizing net income and insist that many other things are taken into consideration in arriving at the full cash value of the property of the corporations. Thus it is seen that a portion of Mr. Mumper's opposition appears to be based upon a misapprehension as to the facts in the case.

This does not, of course, touch the question of the heaviness of the burden of the Colorado farmer as compared with his neighbor in other states. It may be that his burden is too heavy. The insistence is merely that the alleged fact that the Colorado farmer is more heavily burdened than his neighbor constitutes in itself no case against the tax commission.

Arbitrariness: Arbitrariness in assessment is a matter of degree. Fundamentally even the most skilled and conscientious local assessor is arbitrary. It is impossible not to be when the assessment base is a collection of "imputed" values. The assessor may use all the information bearing on the problem which exists and still be open to the charge of arbitrariness. The degrees range from this to assessments based on mere surmise, without any investigation at all.

The tax commission is accused of arbitrariness in equalizing the assessments. In view of what has just been said it is evident that the commission must plead guilty together with every other person who has ever assessed anything under the general property tax system. The real question is, "Has the commission been as *un*arbitrary as the conditions permitted?" The answer to this can confidently be given. The commission has utilized its resources to the full, and, moreover, has devoted more than the fair share of those resources to the counties which are most strong in their charges of arbitrariness. That the equalization has been less exact than is desirable, the commissioners themselves would be the first to admit. It would seem, therefore, that the charge of arbitrariness resolves itself into an obligation on the part of those who urge it to see to it that the commission is furnished with resources to make its work more exact. The commissioners made good use of the slender resources available. If the citizens of the state wish the work to be done with greater precision, it is their part to fur-

nish the instruments to the commissioners, who, incidentally, would be exceedingly glad to receive them.

It should be added that these complaints of arbitrariness are sure to persist indefinitely unless greater facilities are given to the commission. The commission can make the equalization just as exact as the citizens want it made. But the writer insists that it is only fair to accept, as an indication of what the citizens of the state want in this line, the support which they actually give to the commission in the way of providing for investigators.

Over-valuation: There is no question but that there are cases where property has been assessed at more than full cash value as a result of the increases by the tax commission. The attention of the writer has been called to a considerable number of such cases, most of them in the business section of Denver. It is not at all clear, however, that these instances are indicative of a general condition. It may well be that they merely show unevenness¹ in the local assessments and that, in general, property is assessed near full value or below it. To determine this exactly would involve an investigation on a large scale; practically an independent assessment of the state. Such an investigation is not practicable and, although it would yield interesting results, those results would prove of little real value in connection with the main point at issue, *viz.*, the value of the work of the tax commission. For example, such an investigation might show definitely whether Denver was paying its full share of taxes, but that would not aid materially in answering the question as to whether the tax commission has acted in a fair and wise fashion in making its decisions on the basis of the data that were available for its use. To put it another way, if an expert were furnished several hundred men and several hundred thousand dollars, he might collect data which would show conclusively that Denver has paid \$100,000 more taxes a year than she should have paid. But this would not prove anything as to whether the tax commission was a good commission or a poor commission. To form this judgment it is necessary merely to understand the conditions under which the commission has labored, the facilities it has had available and the wisdom of its decisions in view of those facilities and conditions.

From this limited exploration into values and assessments, the writer carries away the impression that there is great unevenness in the assessments. The people of the state have indicated, in their financial support of the commission, that they want only the most general type of supervision and equalization. It is difficult in the

¹As an indication of this unevenness, consider the investigation made by the tax commission of warranty deeds, the results of which were transmitted to Assessor Pitcher under date of May 24, 1916. The complete list showed 734 transfers and the assessed values amounted to 76.66 per cent of the considerations. But in 234 cases the consideration was below the assessed value, while in 500 cases it was above the assessor's figure. Real estate values in Denver appear to have been suffering a severe depression during the past four years, and the task of assessing the property has been an exceedingly difficult one.

face of the unworkable reassessment provisions and the inadequate financial support, to draw an indictment against the commission on the evidence of a few or even a large number of cases of over-valuation of property.

The significance, then, of the charges of over-assessment seems to be principally that they add emphasis to the need for additional field workers for the tax commission in order that the unevenness in the assessments may be ironed out. When uniformity in the assessments is obtained, the question of over-valuation will solve itself.

In his survey of the exercise of a function of equalization by the commission, the writer has found no proper grounds for the charges made by the opponents of the commission. In his opinion the commissioners have done nothing to destroy the confidence of the community in their fairness and ability. They have doubtless made many mistakes and errors in judgment, but it can be safely asserted that these mistakes were almost unavoidable. Under the circumstances which obtained, the commission has done as well as could reasonably be expected in its task of equalizing assessments and probably better than most commissions would have done. Moreover, it is evident that if but a fraction of the money which has been spent fighting the commission had been available for use by the commissioners in making investigations, a large part of the opposition to its work probably never would have developed.

THE ASSESSMENT OF PUBLIC UTILITIES.

The two main objections to the work of the commission in assessing utilities are, first, that they are not assessed at a high enough figure; and, second, that their assessments are made in some mysterious and occult fashion.

In regard to the first point, which is urged by certain local assessors, there can be no doubt but that the utilities have a much slighter chance of evading their taxes than many individuals. In these days of public regulation, the utilities must, for the most part, lay their cards on the table. Some of them present nice problems to him who would assess them, and all of them are represented by skilled tax agents who present the claims of their concerns in a very energetic fashion. Some light is thrown on the problem by the figures given in Table V, showing the relative portion of the burden borne by the utilities through a period of years. Only the property of these companies which were centrally assessed before the days of the tax commission is included in the item of corporate property. It is apparent from Graph III that while there has been but little change in the relative burdens, the utilities bore about one and a quarter per cent more of the load in 1915 than they did ten years before.

Of course, every tax agent professes to believe that his particular company is assessed too high, both as compared with other

companies and with property in general. More interesting, however, is their criticism of the methods of the commission in arriving at its valuations. The commission has made it a practice to hear the arguments of the attorneys, but to assess the property without supplying any explanation as to how they arrive at that assessment.

TABLE V.

SHARE OF TAX BURDEN BORNE BY RAILROADS, TELEGRAPH AND
TELEPHONE COMPANIES AND EXPRESS, SLEEPING CAR
AND PRIVATE CAR LINES

	Locally Assessed (a) Including Additions made in Process of Equalization	Corporations Centrally Assessed (As corrected in September and October meetings)	Total	Percentage of Property Locally Assessed
1908	\$ 323,206,783	\$ 52,078,187	\$ 375,284,970	86.12
1909	344,820,517	55,851,129	400,671,646	86.06
1910	356,823,815	58,061,955	414,885,770	86.09
1911	353,364,369	60,449,990	413,814,359	85.186
1912	361,428,891	60,912,646	422,341,537	85.58
1913	1,115,835,082	190,701,610	1,306,536,692	85.40
1914	1,114,438,115	195,121,090	1,309,559,205	85.10
1915	1,060,506,950	188,692,260	1,249,199,210	84.89

(a) The assessments of local utilities have been made by the commission since 1913. To make the figures strictly comparable, the local utility assessments by the tax commission for the years 1913-1915 have been added to the local assessor's figures and subtracted from the tax commission's figures. The local utility assessments are as follows:

1913.....	\$69,540,385
1914.....	66,897,755
1915.....	64,993,390

This comparison fails to do full justice to the tax commission, for its assessment of the local utilities was about \$20,000,000 higher than three times the assessment of those same utilities by the local assessors.

Some of the valuations have given the tax agents much food for thought and ingenious theories have been worked out in explanation of the commission's valuations. The facts are that the law gives only the most general directions about assessing utilities. Bills supplying specific directions have been introduced into the Legislature, but have not been passed.¹ Meantime the commission has sought to fix the full cash value of these corporations without guidance from the law, and this is, of course, a very difficult and complicated task, especially in the case of interstate companies and in the case of concerns whose securities are not freely dealt in on the exchanges. The commission has found that no one principle will apply satisfactorily in all cases and, therefore, has used various principles of valuation and various combinations of principles. Moreover, the board has three members and occasionally

¹E. g., House Bill 306, 1912.

there are differences of opinion among the members with the result that the final assessments are sometimes compromises. In view of this situation, the commission has, in the past, felt justified in announcing merely its assessment and not its exact method of arriving at that assessment. Very recently, however, the commission has changed its policy in this matter and in the re-hearings on the utility assessments held in September, 1916, the commission has explained to the representatives of the corporations the exact method used in arriving at the valuations. Whether the objections to the methods themselves, now that they are known, will be greater than the objection to the "mysteriousness" of the assessments, remains to be seen.

Since 1913¹ the tax commission has assessed the property of local utilities and has increased their valuations materially over those which obtained when the work was performed by the local assessors.² In 1915, two Denver utilities, the Tramway Company and the Denver Gas and Electric Light Company, by applying to the County Board of Equalization and the State Board of Equalization received reductions of \$3,751,120 and \$3,980,206, respectively.³ Moreover, the State Board of Equalization, for the first time, made modifications in other assessments of the tax commission. The Arkansas Valley Railway, Light and Power Company secured a reduction of \$388,040 and three railways secured a total reduction of \$1,700,000. Whether it will develop into a regular practice for the State Board of Equalization to make numerous changes in the commission's assessments, is, of course, a question which cannot be answered now, but it is one which must be taken into account in considering how the public utilities shall be assessed in the future.

Just how far the law permits the commission to go in assessing corporations is not definitely known. Certainly the commission cannot assume further burdens without additional assistance. In 1916 it supervised more carefully than before the assessment of the sugar factories of the state, working, however, through the county assessors and thus avoiding legal difficulties.

The apportionment of the taxes of railways, etc., among the localities is a problem which deserves extended consideration, and it is the plan to discuss it in a later report. There is one aspect of the problem, however, which should be mentioned in this place, *viz.*, the method of apportioning the taxes on private-car lines. The law prescribes that the assessment of such companies shall be distributed among the counties in proportion to the number of miles run by such cars in the respective counties. The valuation on these companies is small and this method of distribution is so laborious as to be almost prohibitive. To make a change, however, would involve a constitutional amendment.

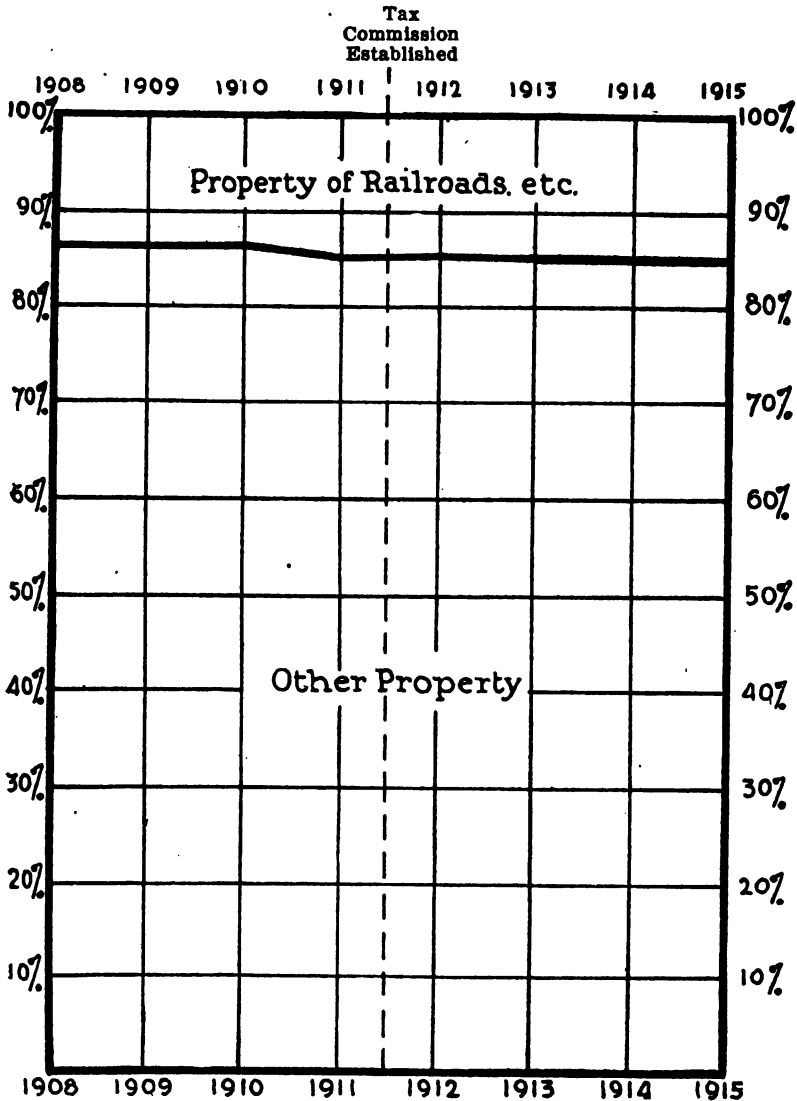
¹*Cf.* Session Laws, 1913, chap. 133.

²*Cf. supra*, Table V, n.

³Fourth Annual Report, pp. 12-13.

GRAPH 'III

Share of Tax Burden Borne by the Railroads, Telegraph and Telephone Companies and Express, Sleeping-Car and Private-Car Lines (a)



(a) For explanation of the exact content of this item cf. Table V, n. (a)

It is seen, then, that such evidence as is available tends to disprove the assertion that the corporations under the control of the commission are under-assessed and that the objection of the corporations to the secrecy of the assessment methods of the commission no longer applies.

OTHER DUTIES.

Abatements, Rebates and Refunds: Before 1913 a very deplorable condition existed in the counties of Colorado in that rebates, abatements and refunds were made by the county commissioners evidently with no rhyme or reason except that supplied by the political power the practice produced. In 1911 no less than \$376,309 was rebated by the local authorities.¹ In 1913² the Legislature passed a law providing that in the future all rebates must be approved by the tax commission. This power is considered by the commission to be essential to preserve the fruits of equalization. Without it a disgruntled local board might rebate the entire increase placed upon their county by the tax commission and the State Board of Equalization. At first petitions for rebates, etc., were forwarded to the commission in great numbers, but so few were granted that the practice has fallen off greatly. In 1915 the total amount of taxes rebated amounted to only \$147,151.

Some of the local officials object to the necessity of securing the commission's approval of petitions. Some have suggested that the petitions involving only small sums be disposed of locally. But the tax commissioners point out that about ninety per cent of the rebates under the old system was for amounts less than fifty dollars.

The labor involved of caring for these petitions is considerable. In addition to the attention given them by the commissioners, most of the energy of one clerk is occupied in examining petitions, putting them in proper form and making the necessary records.

There is no doubt about the value of this work. The betterment of conditions as a result of it is very marked and the writer recommends that no modification be made in the law in the direction of returning to the local authorities the power to make rebates.

Petitions for Increased Tax Levies: The Legislature in 1913 placed upon the tax commission the responsibility of investigating and of approving or disapproving the petitions of taxing districts and counties for permission to increase their tax levies beyond certain statutory limits.³ This duty involves considerable labor. Three hundred and ninety-seven petitions were acted upon during 1915 alone.⁴ This method operates to check to some extent the increase

¹Third Annual Report, p. 8.

²Session Laws, 1913, chap. 134.

³Session Laws, 1913, chap. 137.

⁴Fourth Annual Report, p. 6.

of local expenditure. The commission has been liberal, however, in granting these petitions, much too liberal to please some of the public utilities which own property affected by the increases.

Recommendations for the Improvement of the Tax System: One of the ways in which a tax commission can make itself most useful is through its function of advising the Legislature concerning desirable changes in the tax laws. In the first year of its existence the Colorado Tax Commission recommended not less than fourteen changes of this type and in almost every case its recommendations were adopted. In the later reports there is little evidence of activity in this direction and the impression may easily be gained that the commissioners are satisfied with the present condition of the statutes. This is far from true. The commission has been eager at every session of the Legislature to urge alterations in the law. It has seemed to them impossible, however, to launch them with any prospect of success. At every session the commission has been kept busy fighting for its very existence and for the preservation of its essential powers. Since the beginning of its work the commission has been eager to secure the passage of an entirely new revenue law, but, constantly hampered by litigation and constantly under the necessity of fitting its plans to conditions as they existed in the Legislature, it has found the promotion of this large project impracticable.

Miscellaneous: In addition to the duties of the commission already discussed, there are others, among which, perhaps, the most important is that of assisting the State Board of Equalization in making the state tax levy. There appears to be some doubt as to whether this function should be performed by the commission or the state board, consequently to avoid difficulties they co-operate.

CONCLUSIONS AND RECOMMENDATIONS

ON THE QUESTION OF ABOLISHING THE TAX COMMISSION.

As the result of his survey, the writer desires to report to the committee that, in his opinion, the abolishment of the Colorado Tax Commission would be unwise. Usually in the field of taxation questions of policy are extremely difficult. Often nearly as much can be said for one side as for the other. But in this case there is no cause for hesitation. Never has the writer been so certain in his own mind in regard to the merits of a tax dispute as in this case.

The grounds upon which this opinion is based are briefly summarized in the following sections:

The Opposition to the Commission Is Based Upon Insufficient Grounds. Stripped of all personal and political considerations a separated from the intersectional distrust and the anti-corporation feeling, the charges against the commission are unable to stand the scrutiny of even a cursory examination. The opposition to the commission is believed to spring, in the main, (1) from the re-

sentment of certain sections, corporations and persons whose taxes have been raised; (2) from the more or less conscious desire of certain individuals to profit politically through the opposition, and (3) from misapprehensions as to the facts. Most of the opponents are not so badly hurt as they think they are, and certainly they appear to adopt a very unwise method of securing redress. The charges of arbitrariness, of over-valuation and discrimination are found, upon consideration, to be without just foundation. The commission has been as *unarbitrary* as possible under the circumstances. There is no evidence of discrimination. Such over-assessment as exists is probably due fundamentally to the faults of the local assessors. The destruction of the commission would constitute only another instance of our American impatience and unwillingness to examine the merits of a controversy. The misdeeds of the commission, then, certainly do not, in the opinion of the writer, form an adequate basis for its abolition.

The Positive Accomplishments of the Commission Justify Its Continuation. The commission has accomplished a remarkable improvement in the administration of the revenue laws of Colorado. That the situation today is infinitely better than it was five years ago is admitted on all sides. The supervision of local assessments, meager as it has been because of lack of funds, has had excellent results. The equalization between the counties, though crude and inaccurate because of lack of full and reliable data, is much nearer the ideal of exact justice than was ever attained before the days of the commission. Corporation property has undoubtedly been much more fully assessed than before. As an example of a positive accomplishment in this direction, the increase in 1916 of the assessment of one sugar company of the state may be cited. This assessment, which was agreed to as just by the concern itself, involved an increase made in some cases over the protest of the local assessors which will yield enough revenue in one year alone to pay the expenses of the commission for about two and one-half years. Local public utilities formerly assessed by local assessors have been increased by the commission about \$20,000,000 over the local assessor's figures, resulting in increased annual revenue of approximately \$280,000. The control of the disgraceful rebate evil and the supervision of the increased levies of the localities form a record which in itself would almost justify the continuation of the commission. All of their work, moreover, has been accomplished in spite of the fact that they have been hampered on every hand by attacks upon their powers in the courts and by attacks against their very existence in the Legislature. There has been much guessing in the work of equalization and the commission has made mistakes. But the guessing was made necessary by inadequate financial resources and the mistakes have, after all, been largely unavoidable and relatively unimportant. The record of the commission, on the whole, amply justifies its continuance.

The Abolition of the Commission Would Be a Backward Step

From the Point of View of Organization. To pass the bill abolishing the tax commission would be to ignore completely the lessons taught by the history of American finance. It would put Colorado back at least forty years in the development of her fiscal machinery. No lesson is plainer than the wisdom of central control by a small body of experts devoting their whole energy to the task, especially where state taxes are raised by extending a rate on a locally assessed base.

From information gathered recently by the writer it appears that no less than thirty-five out of the forty-eight states in the Union have established small central commissions. These commissions vary widely in their constitution and their powers. Some of them consist of a single individual designated as a commissioner. But in all of them the fundamental characteristic is present, that of a small expert central authority.

Among the thirteen states now without commissions there is discernible a very strong movement in favor of their establishment. California has a special tax commission and there are indications that it will be made permanent. Illinois has one of the most archaic revenue systems in the country, but there a special tax commission has recommended the establishment of a permanent commission. Similar recommendations have been made by special investigating commissions in Kentucky, Tennessee, Missouri and Nebraska. In Iowa this action has been urged by Governor Clarke in a message to the legislature. The movement in Oklahoma has reached sufficient proportions to justify the submission of a constitutional amendment. In Pennsylvania, where there is no commission, there is less need for one because of peculiarities in the method of raising the state revenue, and even there the assessment of corporations is centralized in the hands of one man, the auditor general. So far as the writer has been able to discover, only three states have abandoned the system after once establishing it. The Delaware commission was abolished because of the opposition of the small industries and the minor tradespeople of the state. In Idaho the action seems to have been prompted by the necessity for economizing, and the writer is informed that a movement is under way already to re-establish the commission. In Montana, when the single-commissioner plan was in vogue, constitutional difficulties prevented the incumbent from exercising any real power. An amendment correcting this situation and paving the way for the establishment of a strong commission is now being submitted to the electorate. This leaves only one state, Louisiana, to be accounted for.

Thus it is apparent that practically every state in the Union either has a tax commission or is attempting to have one created. It is beyond doubt the form which has commended itself, after long and bitter experience, as the best suited to American conditions.

Even the strongest opponents of the Colorado commission pro-

fess to believe in the theory of a tax commission, and confess that its destruction would be a backward step. They feel, however, that the misdeeds of the present commission are so gross as to make its continuance intolerable. On this point the writer disagrees. One of the leaders in the opposition even went so far as to state that if the present bill should pass he would favor immediately the appointment of another commission.

The Abolition of the Commission Would Encourage a Reversion to the Intolerable Condition Which Formerly Existed. One of the most disheartening features of the opposition is the almost entire absence of anything constructive in the criticism. In the first place there is doubt about the constitutionality of the proposed bill, implying a lack of consideration on the part of its framers of the problems which would ensue upon its passage. The proposal to confer upon an *ex-officio* board the present duties of the commission appears to have been made without a proper consideration of the amount of work which the commission is called upon to perform. To pass the bill seems, therefore, to the writer, to presage a return of the old competition between the counties for low valuations, with a decidedly less firm control at the top. For it seems obvious that the attention which can be given by an *ex-officio* board of five would be less than that of a commission of three giving its entire attention to the problem. Experience everywhere has shown that this is a game which needs an umpire. To abolish the commission would seem to invite a return to the era of wrangles and discriminations.

Moreover, the Retention of the Commission Is Fundamental to Any Plan for a General Re-organization of the State's Finances. The revenue laws of the state are in a deplorable condition. The general property tax has broken down badly in numerous particulars, and the only satisfactory remedy lies in a recasting of the whole system. But in every plan for tax reform in Colorado a small central tax commission must play an important part. To abolish the commission would be to preclude improvement in the revenue system in many directions.

In conclusion, the writer desires to state his conviction that the tax commission has done nothing to forfeit the confidence of the people of Colorado, but, on the contrary, has made a record as good as could have been made under the restrictions and handicaps which have been present. It is worthy of continued existence and increased support.

SUGGESTIONS FOR CHANGES IN THE TAX COMMISSION LAW.

Without entering into the question of the general changes which are desirable in the revenue system as a whole, the following changes in law and practice bearing upon the work of the tax commission are recommended as necessary or desirable:

1. The staff of the commission should be increased by the

addition of four investigators, and the salary of investigators should be increased from \$1,200 to at least \$1,800.¹

2. The assessment dates should be readjusted so as to make workable the law permitting re-assessments and to permit a proper period for the examination of the assessors' abstracts.²

3. The law should be changed so as to place the responsibility for visits to the counties upon the commissioners as individuals in place of on the commissioners as a group.³

4. The commission should be equipped with an official automobile. This investment would prove a great economy because of the saving in the time of the commissioners which would be effected. Much time is now wasted because of the difficulties of travel by rail, particularly in the mountain counties.

5. The provision of the law which automatically appoints as chairman of the commission that member whose term is about to expire should be modified so as to permit the choice of the chairman by the members of the commission. The chairman presides at hearings and acts as the official head of the commission in various transactions. Occasionally one member of the commission is better fitted for the duties of the chairmanship than the person whom the law compels to act as chairman.

6. Nowhere else in the United States does the power to appoint and to remove the commissioners rest jointly in the hands of the Governor and Treasurer. This procedure found its origin in a political exigency which no longer exists, and the form of the statute holds possibilities of embarrassment which should be eliminated. The power should be vested in the Governor, with the consent of the Senate.

The survey of the work of the commission has raised many interesting questions and has suggested many desirable changes in the general revenue system. The plan is to consider these in a report to be filed with the committee in the course of the next few weeks.

¹*Cf. supra*, p. 22 *et seq.*

²*Cf. supra*, p. 21 *et seq.*

³*Cf. supra*, p. 25 *et seq.*

COLUMBIA UNIVERSITY
IN THE CITY OF NEW YORK
FACULTY OF POLITICAL SCIENCE

September 24, 1916.

HON. PHILIP B. STEWART,
Chairman Survey Committee of State Affairs,
Denver, Colorado.

My Dear Sir: When the Survey Committee did me the honor, some weeks ago, to request my co-operation, and when, to my regret, I found it impossible to go to Denver, I suggested as a substitute, and as the one best qualified in this country to undertake the work, my colleague, Prof. Robert M. Haig, who had given such unqualified satisfaction as expert to the recent Mayor's Tax Committee of New York.

I have read with great care the report of Dr. Haig, and I am glad to say that I find in it evidences of the same qualities that rendered his previous reports of such permanent value: accuracy, thoroughness, objectivity, keenness in extracting the real meat of the matter, and a judicial weighing of the various practical aspects of the problem. I have, of course, not had the opportunity of studying the situation at first hand; but an analysis of Dr. Haig's methods, coupled with a personal acquaintance with two of the three members of the Tax Commission, leaves me in no doubt as to the validity of Dr. Haig's conclusions.

The gist of the matter, as it appears to me, can be summed up in a few words. The proponents of the present bill, abolishing the Tax Commission, are hitting the wrong horse. The trouble is not with the commission, but with the law under which they are operating and with the general tax system. This is not the place or the time to call attention to the defects of the general property tax. They have been abundantly pointed out in many recent reports. There is not a single tax expert in the entire country who approves of the system as it is provided by law in Colorado. It is, under modern conditions, impossible to secure fiscal justice under that system. Any attempt to patch it up by better administration only throws its defects into greater relief. This is what the Tax Commission has done. It has striven manfully to remedy patent evils; it could not but fail, in this very process, to uncover fundamental defects. The situation is indeed most unsatisfactory; but the fault is not with the commission; it is with the system.

What is needed is not the abolition of the commission, but a change in the system—a change in harmony with modern development and in keeping with an enlightened and intelligent appreciation of real equality in taxation. But in order to secure such a change and in order to administer the reform system, when it is ultimately adopted, the aid of a State Tax Commission is imperatively needed.

Let the voters of Colorado make no mistake. To abolish the commission would be a step backward. It would re-introduce the evils of the old regime, which could not fail to become more acute with every stage of economic progress. Let them put the blame where it belongs—not on the commission, but on the system. Let them decide to change the system and to utilize as their strongest ally the much abused and unjustly attacked Tax Commission. It is only along this line that real tax reform can be accomplished.

Faithfully yours,

(Signed) EDWIN R. A. SELIGMAN.

**ASSESSMENT OF ALL PROPERTIES UNDER
THE JURISDICTION OF THE
COMMISSION FOR THE
YEAR 1916.**

RAILROAD COMPANIES.

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY

(By Tax Commission)

County	Mileage	Rate per Mile	Valuation
Arapahoe	7.27	\$38,331	\$ 278,670
Bent	77.63	38,331	2,975,670
Denver	6.59	38,331	252,600
Douglas	36.64	38,331	1,404,460
El Paso	47.93	38,331	1,837,220
Fremont	24.00	38,331	919,950
Las Animas	60.94	38,331	2,335,920
Otero	94.22	38,331	3,611,580
Prowers	80.41	38,331	3,082,230
Pueblo	71.54	38,331	2,742,230
Totals	507.17		\$19,440,530

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY

(As Reduced by State Board of Equalization)

County	Mileage	Rate per Mile	Valuation
Arapahoe	7.27	\$37,345	\$ 271,500
Bent	77.63	37,345	2,899,130
Denver	6.59	37,345	246,100
Douglas	36.64	37,345	1,368,350
El Paso	47.93	37,345	1,789,970
Fremont	24.00	37,345	896,300
Las Animas	60.94	37,345	2,275,830
Otero	94.22	37,345	3,518,700
Prowers	80.41	37,345	3,002,950
Pueblo	71.54	37,345	2,671,700
Totals	507.17		\$18,940,530

BEAVER, PENROSE & NORTHERN RAILWAY COMPANY

County	Mileage	Rate per mile	Valuation
Fremont	6.49	\$ 8,000	\$ 51,920

BOOK CLIFF RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
Mesa	12.00	\$ 3,566	\$ 42,790

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY

County	Rolling-Stock Mileage	Main-Track Mileage	Rate per Mile	Valuation
Adams		20.29	\$46,330	\$ 940,030
Adams, via C. & S.	4.94		8,000	39,520
Boulder		21.78	46,330	1,009,060
Boulder, via C. & S.70		8,000	5,600
Denver		6.24	46,330	289,100
Jefferson, via C. & S.	5.71		8,000	45,680
Logan		80.12	46,330	3,711,930
Logan, via U. P.	17.79		8,000	142,320
Morgan		49.10	46,330	2,274,790
Morgan, via U. P.	3.10		8,000	24,800
Phillips		36.30	46,330	1,681,760
Sedgwick88	46,330	40,770
Washington		37.55	46,330	1,739,680
Washington, via U. P.	2.78		8,000	22,240
Weld		102.62	46,330	4,754,350
Yuma		40.51	46,330	1,876,810
Totals	35.02	395.39		\$18,598,440

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Adams, via U. P.	27.19	\$ 4,464	\$ 121,380
Arapahoe, via U. P.	25.97	4,464	115,950
Denver, via U. P.	6.67	4,464	29,700
Elbert, via U. P.	28.43	4,464	126,930
Elbert	27.96	37,440	1,046,800
El Paso	47.03	37,440	1,760,800
El Paso, via D. & R. G.	25.84	4,464	115,350
Kit Carson	59.96	37,440	2,244,900
Lincoln	30.10	37,440	1,126,930
Lincoln, via U. P.	1.45	4,464	6,480
Pueblo, via D. & R. G.	18.90	4,464	84,390
Totals	134.45	165.05		\$ 6,779,700

COLORADO RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
Boulder92	\$29,274	\$ 26,930
Douglas	3.76	29,274	110,070
Huerfano	24.04	29,274	703,740
Larimer	47.85	29,274	1,400,740
Pueblo	23.79	29,274	696,420
Weld	7.11	29,274	208,140
Totals.....	107.47		\$3,146,040

COLORADO EASTERN RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
Adams (N. G.).....	13.80	\$ 588	\$ 8,110
Denver (N. G.).....	2.50	588	1,470
Denver (S. G.).....	2.10	40,476	85,000
Totals.....	18.40		\$ 94,580

COLORADO-KANSAS RAILWAY COMPANY

County	Mileage	Rate per Mile	Valuation
Pueblo	22.20	\$ 3,400	\$ 75,480

COLORADO MIDLAND RAILWAY COMPANY

(By Tax Commission)

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Chaffee	34.36	\$19,126	\$ 657,180
Eagle	20.19	19,126	286,160
El Paso	16.60	19,126	317,500
Garfield	44.52	19,126	851,500
Garfield, via D. & R. G.	13.28	3,000	39,480
Garfield, via R. G. J.	25.86	3,000	77,580
Lake	27.10	19,126	518,320
Mesa, via R. G. J.	36.22	3,000	108,660
Park	46.80	19,126	895,110
Pitkin	47.64	19,126	911,170
Teller	21.53	19,126	411,780
Totals.....	75.36	258.74		\$ 5,174,800

COLORADO MIDLAND RAILWAY COMPANY

(As reduced by State Board of Equalization)

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Chaffee	34.36	\$15,552	\$ 534,370
Eagle	20.19	15,552	313,990
El Paso	16.60	15,552	258,160
Garfield	44.52	15,552	692,380

COLORADO MIDLAND RAILWAY COMPANY—Continued

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Garfield, via D. & R. G.	13.28	3,000	39,840
Garfield, via R. G. J.	25.86	3,000	77,580
Lake	27.10	15,552	421,460
Mesa, via R. G. J.	36.22	3,000	108,660
Park	46.80	15,552	727,830
Pitkin	47.64	15,552	740,900
Teller	21.53	15,552	334,830
Totals.....	75.36	258.74		\$ 4,250,000

COLORADO SPRINGS & CRIPPLE CREEK DISTRICT RAILWAY COMPANY

(By Tax Commission)

County	Mileage	Rate per Mile	Valuation
El Paso	21.15	\$64,833	\$1,371,210
Teller	39.89	64,833	2,586,170
Totals.....	61.04		\$3,957,380

COLORADO SPRINGS & CRIPPLE CREEK DISTRICT RAILWAY COMPANY

(As reduced by State Board of Equalization)

County	Mileage	Rate per Mile	Valuation
El Paso	21.15	\$48,321	\$1,021,980
Teller	39.89	48,321	1,927,520
Totals	61.04		\$2,949,500

COLORADO, WYOMING & EASTERN RAILWAY COMPANY

County	Mileage	Rate per Mile	Valuation
Jackson	43.88	\$ 6,313	\$ 277,000

COLORADO & SOUTHEASTERN RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
Las Animas	6.27	\$33,557	\$ 210,400

COLORADO & SOUTHERN RAILWAY COMPANY

(By Tax Commission)

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Adams	8.93	\$28,938	\$ 258,410
Arapahoe	20.79	28,938	601,600
Boulder, via Colorado.....	.92	6,000	5,520
Boulder	51.22	28,938	1,482,190
Chaffee	45.60	28,938	1,319,560
Clear Creek	25.77	28,938	745,720
Denver	26.99	28,938	781,030
Douglas	20.54	28,938	594,380
Douglas, via Colorado.....	3.76	6,000	22,560
Elbert	26.79	28,938	775,240
El Paso	56.99	28,938	1,649,160
El Paso, via Santa Fe.....	25.02	6,000	150,120
Gilpin	11.14	28,938	322,370
Gunnison	57.81	28,938	1,672,890
Huerfano	14.20	28,938	410,920
Huerfano, via Colorado.....	24.04	6,000	144,240
Jefferson	69.45	28,938	2,009,720
Lake	14.64	28,938	423,650
Larimer	49.27	28,938	1,425,760
Larimer, via Colorado..	47.85	6,000	287,100
Las Animas	103.93	28,938	3,007,490
Park	107.36	28,938	3,106,750
Pueblo	21.82	28,938	631,420
Pueblo, via Santa Fe.....	17.80	6,000	106,800

COLORADO & SOUTHERN RAILWAY COMPANY—Continued

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Pueblo, via Colorado.....	23.79		6,000	142,740
Summit		45.47	28,938	1,315,800
Weld		15.12	28,938	437,540
Weld, via Colorado.....	7.11		6,000	42,660
Totals.....	150.29	793.83		\$23,873,340

COLORADO & SOUTHERN RAILWAY COMPANY

(As reduced by State Board of Equalization)

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Adams		8.93	\$28,634	\$ 255,700
Arapahoe		20.79	28,634	595,300
Boulder, via Colorado.....	.92		6,000	5,520
Boulder		51.22	28,634	1,466,630
Chaffee		45.60	28,634	1,305,720
Clear Creek		25.77	28,634	737,900
Denver		26.99	28,634	772,840
Douglas		20.54	28,634	588,150
Douglas, via Colorado.....	3.76		6,000	22,560
Elbert		26.79	28,634	767,100
El Paso		56.99	28,634	1,631,850
El Paso, via Santa Fe.....	25.02		6,000	150,120
Gilpin		11.14	28,634	318,990
Gunnison		57.81	28,634	1,655,330
Huerfano		14.20	28,634	406,600
Huerfano, via Colorado.....	24.04		6,000	144,240
Jefferson		69.45	28,634	1,988,630
Lake		14.64	28,634	419,200
Larimer		49.27	28,634	1,410,800
Larimer, via Colorado.....	47.85		6,000	287,100
Las Animas		103.93	28,634	2,975,930
Park		107.36	28,634	3,074,150
Pueblo		21.82	28,634	624,800
Pueblo, via Santa Fe.....	17.80		6,000	106,800
Pueblo, via Colorado.....	23.79		6,000	142,740
Summit.....		45.47	28,634	1,301,990
Weld		15.12	28,634	432,950
Weld, via Colorado.....	7.11		6,000	42,660
Totals.....	150.29	793.83		\$23,632,300

COLORADO & WYOMING RAILWAY COMPANY

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Huerfano		1.68	\$67,457	\$ 113,330
Las Animas		34.14	67,457	2,302,960
Las Animas, via C. & S.....	2.12		5,520	11,700
Pueblo		6.00	67,457	404,740
Totals.....	2.12	41.82		\$ 2,832,730

CRIPPLE CREEK & COLORADO SPRINGS RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
Teller	11.663	\$25,570	\$ 298,220

CRYSTAL RIVER RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
Garfield	2.70	\$ 9,431	\$ 25,460
Pitkin	17.90	9,431	168,820
Totals.....	20.60		\$ 194,280

CRYSTAL RIVER & SAN JUAN RAILROAD COMPANY

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Gunnison	5.83	\$ 9,219	\$ 53,750
Pitkin	1.49	9,219	13,730
Pitkin, via Crystal River.....	3.50	444	1,550
Totals.....	3.50	7.32		\$ 69,030

DENVER, BOULDER & WESTERN RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
Boulder	45.99	\$ 3,000	\$ 137,970

DENVER, LARAMIE & NORTHWESTERN RAILROAD COMPANY

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Adams, via N. W. T.....	.42	\$ 3,000	\$ 1,260
Adams	16.78	10,000	167,800
Denver, via N. W. T.....	2.69	3,000	8,070
Weld	35.96	10,000	359,600
Totals.....	3.11	52.74		\$ 536,730

DENVER & INTER-MOUNTAIN RAILROAD COMPANY

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Denver, via D. & N. W.	4.07	\$ 935	\$ 3,800
Denver	6.91	23,417	161,810
Jefferson, via D. & N. W.....	18.32	935	17,130
Jefferson	9.57	23,417	224,100
Totals	22.39	16.48		\$ 406,840

DENVER & INTERURBAN RAILROAD COMPANY

(By Tax Commission)

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Adams	7.20	\$43,432	\$ 312,710
Boulder	4.81	43,432	208,900
Boulder, via C. & S.	26.78	1,614	43,220
Denver, via Tramway	4.08	1,614	6,590
Jefferson, via C. & S.....	4.83	1,614	7,790
Jefferson87	43,432	37,780
Totals	35.69	12.88		\$ 617,000

DENVER & INTERURBAN RAILROAD COMPANY

(As reduced by State Board of Equalization)

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Adams	7.20	\$38,051	\$ 273,970
Boulder	4.81	38,051	183,030
Boulder, via C. & S.	26.78	1,614	43,220
Denver, via Tramway	4.08	1,614	6,590
Jefferson, via C. & S.....	4.83	1,614	7,790
Jefferson87	38,051	33,100
Totals	35.69	12.88		\$ 547,700

DENVER & RIO GRANDE RAILROAD COMPANY

(By Tax Commission)

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Alamosa		51.45	\$28,063	\$ 1,443,820
Arapahoe		9.05	28,063	253,970
Archuleta		63.10	28,063	1,770,750
Chaffee		76.95	28,063	2,159,420
Conejos		54.05	28,063	1,516,790
Costilla		31.90	28,063	895,200
Custer		13.05	28,063	366,220
Delta		69.75	28,063	1,957,370
Denver		6.20	28,063	173,990
Douglas		37.75	28,063	1,059,360
Eagle		67.35	28,063	1,890,020
El Paso		53.90	28,063	1,512,580
Fremont		86.75	28,063	2,434,430
Garfield		59.63	28,063	1,673,380
Garfield, via R. G. J.	25.83		5,400	139,480
Gunnison		116.90	28,063	3,280,520
Hinsdale		9.45	28,063	265,190
Huerfano		77.75	28,063	2,181,870
Lake		51.30	28,063	1,489,610
La Plata		91.30	28,063	2,562,120
Las Animas		25.50	28,063	715,600
Mesa		63.12	28,063	1,771,310
Mesa, via R. G. J.	36.25		5,400	195,750
Mineral		17.40	28,063	488,290
Montrose		52.40	28,063	1,470,480
Ouray		24.10	28,063	676,310
Pitkin		19.55	28,063	548,620
Pitkin, via Colorado Midland	.80		5,400	4,320
Pueblo		66.80	28,063	1,874,550
Rio Grande		40.80	28,063	1,144,960
Saguache		106.60	28,063	2,991,480
San Juan		13.10	28,063	367,620
Summit		23.25	28,063	652,460
Totals	62.88	1,480.20		\$41,877,870

DENVER & RIO GRANDE RAILROAD COMPANY

(As reduced by State Board of Equalization)

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Alamosa		51.45	\$26,989	\$ 1,388,580
Arapahoe		9.05	26,989	244,250
Archuleta		63.10	26,989	1,703,000
Chaffee		76.95	26,989	2,076,800
Conejos		54.05	26,989	1,458,750
Costilla		31.90	26,989	860,950
Custer		13.05	26,989	352,200
Delta		69.75	26,989	1,882,480
Denver		6.20	26,989	167,330
Douglas		37.75	26,989	1,018,830
Eagle		67.35	26,989	1,817,700
El Paso		53.90	26,989	1,454,700
Fremont		86.75	26,989	2,341,300
Garfield		59.63	26,989	1,609,350
Garfield, via R. G. J.	25.83		5,400	139,480
Gunnison		116.90	26,989	3,155,000
Hinsdale		9.45	26,989	255,050
Huerfano		77.75	26,989	2,098,400
Lake		51.30	26,989	1,384,540
La Plata		91.30	26,989	2,464,100
Las Animas		25.50	26,989	688,220
Mesa		63.12	26,989	1,703,550
Mesa, via R. G. J.	36.25		5,400	195,750
Mineral		17.40	26,989	469,600
Montrose		52.40	26,989	1,414,220
Ouray		24.10	26,989	650,430

DENVER & RIO GRANDE RAILROAD COMPANY—Continued

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Pitkin		20.15	26,989	543,830
Pitkin, via Colorado Midland80		5,400	4,320
Pueblo		66.80	26,989	1,802,860
Rio Grande		40.80	26,989	1,101,150
Saguache		106.60	26,989	2,877,030
San Juan		13.10	26,989	353,560
Summit		23.25	26,989	627,500
Totals	62.88	\$1,480.80		\$40,304,810

DENVER & SALT LAKE RAILROAD COMPANY

County	Rolling- Stock Mileage	Main Track Mileage	Rate per Mile	Valuation
Adams, via N. W. T.42		\$ 8,000	\$ 3,360
Adams		3.07	20,371	62,540
Boulder		12.32	20,371	250,970
Denver, via N. W. T.	2.69		8,000	21,520
Eagle		15.08	20,371	307,190
Gilpin		25.94	20,371	528,410
Grand		76.70	20,371	1,562,420
Jefferson		20.87	20,371	425,130
Moffat		7.61	20,371	155,020
Routt		90.77	20,371	1,849,030
Totals	3.11	252.36		\$ 5,165,590

GEORGETOWN & GRAYS PEAK RAILWAY COMPANY

County	Mileage	Rate per Mile	Valuation
Clear Creek	15.90	\$ 944	\$ 15,000

GILPIN RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
Gilpin	16.50	\$ 3,836	\$ 63,300

GREAT WESTERN RAILWAY COMPANY

County	Mileage	Rate per Mile	Valuation
Boulder	1.74	\$21,541	\$ 37,480
Larimer	7.69	21,541	165,650
Weld	47.98	21,541	1,033,530
Totals	57.41		\$1,236,660

MANITOU & PIKES PEAK RAILWAY COMPANY

County	Mileage	Rate per Mile	Valuation
El Paso	8.70	\$31,610	\$ 275,000

MIDLAND TERMINAL RAILWAY COMPANY

County	Mileage	Rate per Mile	Valuation
Teller	29.40	\$16,552	\$ 486,630

MISSOURI PACIFIC RAILWAY COMPANY

County	Mileage	Rate per Mile	Valuation
Crowley	31.32	\$34,641	\$1,084,970
Kiowa	87.50	34,641	3,031,120
Otero18	34,641	6,230
Pueblo	33.12	34,641	1,147,320
Totals	152.12		\$5,269,640

NORTHWESTERN TERMINAL RAILWAY COMPANY

County	Mileage	Rate per Mile	Valuation
Adams42	\$520,900	\$ 218,780
Denver	2.69	520,900	1,401,220
Totals.....	3.11		\$1,620,000

OAK CREEK RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
Routt	1.68	\$21,476	\$ 36,080

RIO GRANDE JUNCTION RAILWAY COMPANY

County	Mileage	Rate per Mile	Valuation
Garfield	25.83	\$55,674	\$1,438,060
Mesa	36.25	55,674	2,018,190
Totals.....	62.08		\$3,456,250

RIO GRANDE SOUTHERN RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
Dolores	17.72	\$13,718	\$ 243,090
La Plata	29.75	13,718	408,110
Montezuma	62.69	13,718	859,980
Ouray	13.30	13,718	182,450
San Miguel	47.70	13,718	654,350
Totals.....	171.16		\$2,347,980

RIO GRANDE & PAGOSA SPRINGS RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
Archuleta22	\$ 2,273	\$ 500

ROCKY MOUNTAIN RAILWAY COMPANY

County	Mileage	Rate per Mile	Valuation
Grand	12.60	\$ 1,000	\$ 12,600

SAN LUIS CENTRAL RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
Rio Grande	11.71	\$ 7,000	\$ 81,970
Saguache50	7,000	3,500
Totals.....	12.21		\$ 85,470

SAN LUIS SOUTHERN RAILWAY COMPANY

County	Mileage	Rate per Mile	Valuation
Costilla	31.53	\$ 8,044	\$ 253,640

SILVERTON RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
Ouray	5.00	\$ 1,500	\$ 7,500
San Juan	9.00	1,500	13,500
Totals.....	14.00		\$ 21,000

SILVERTON, GLADSTONE & NORTHERLY RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
San Juan	7.00	\$ 2,143	\$ 15,000

SILVERTON NORTHERN RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
San Juan	13.00	\$ 3,462	\$ 45,000

TREASURY MOUNTAIN RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
Gunnison	4.00	\$12,928	\$ 51,710

UINTAH RAILWAY COMPANY

County	Mileage	Rate per Mile	Valuation
Garfield	30.20	\$15,956	\$ 481,870
Mesa	12.80	15,956	204,240
Rio Blanco	7.80	15,956	124,460
Totals.....	50.80		\$ 810,570

UNION PACIFIC RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
Adams	59.34	\$39,879	\$2,366,420
Arapahoe	25.97	39,879	1,036,660
Boulder	11.16	39,879	446,050
Cheyenne	63.13	39,879	2,517,560
Denver	8.20	39,879	327,010
Elbert	28.43	39,879	1,133,760
Larimer	16.72	39,879	666,780
Lincoln	42.75	39,879	1,704,830
Logan	53.44	39,879	2,131,140
Morgan	41.74	39,879	1,664,550
Sedgwick	31.19	39,879	1,243,830
Washington	2.78	39,879	110,860
Weld	198.24	39,879	7,905,620
Totals.....	583.09		\$23,253,070

WOLF CREEK RAILROAD COMPANY

County	Mileage	Rate per Mile	Valuation
Routt	1.00	\$14,000	\$ 14,000

THE PULLMAN COMPANY

Railroads	Miles	County	Total Miles	Rate per Mile	Valuation
C., B. & Q.	19.64				
C., R. I. & P., via U. P.	27.19				
C. & S.	6.30				
Union Pacific	43.21	Adams	96.34	\$393.40	\$ 37,900
D. & R. G.	12.60	Alamosa	12.60	393.40	4,960
A., T. & S. F.	7.27				
C., R. I. & P., via U. P.	25.97				
C. & S., via A. T. & S. F.	7.27				
D. & R. G.	7.30				
Union Pacific	25.97	Arapahoe	73.78	393.40	29,030
A., T. & S. F.	36.92	Bent	36.92	393.40	14,520
C. & S.	38.20	Boulder	38.20	393.40	15,020
Colo. Midland	34.53				
D. & R. G.	47.25	Chaffee	81.78	393.40	32,170
Union Pacific	63.13	Cheyenne	63.13	393.40	24,830
D. & R. G.	31.90	Costilla	31.90	393.40	12,550
Missouri Pacific	31.50	Crowley	31.50	393.40	12,390
A., T. & S. F.	2.85				
A., T. & S. F., via C. & S.	3.74				
C., B. & Q.	3.89				
C., R. I. & P., via U. P.	6.67				
C. & S.	4.94				
C. & S., via A. T. & S. F.	2.85				
D. & R. G.	6.30				
Union Pacific	8.42	Denver	39.66	393.40	15,600
A., T. & S. F.	36.64				
C. & S., via A. T. & S. F.	36.64				
D. & R. G.	37.75	Douglas	111.03	393.40	43,680
Colo. Midland	19.91				
D. & R. G.	64.15	Eagle	84.06	393.40	33,070
C., R. I. & P.	27.96				
C., R. I. & P., via U. P.	28.43				
Union Pacific	28.43	Elbert	84.82	393.40	33,370
A., T. & S. F.	47.93				
C., R. I. & P.	48.80				
C., R. I. & P., via D. & R. G.	25.84				

THE PULLMAN COMPANY—(Continued).

Railroads	Miles	County	Total Miles	Rate per Mile	Valuation
Colorado Midland	16.62				
C. & S., via A., T. & S. F.	47.93				
D. & R. G.	48.75	El Paso.....	235.87	393.40	92,790
D. & R. G.	71.00	Fremont	71.00	393.40	27,930
Colo. Midland.....	31.21				
Colo. Midland, via D. & R. G.	13.28				
D. & R. G.	41.31				
Colo. Midland, via R. G. J.	25.86				
D. & R. G., via R. G. J.	25.86	Garfield	137.52	393.40	54,100
C. & S.	14.20				
C. & S., via D. & R. G.	25.30				
D. & R. G.	57.60	Huerfano ...	97.10	393.40	38,200
C. & S.	6.30	Jefferson	6.30	393.40	2,480
Missouri Pacific	87.50	Kiowa	87.50	393.40	34,420
C., R. I. & P.	59.96	Kit Carson..	59.96	393.40	23,590
Colo. Midland	27.03				
D. & R. G.	31.25	Lake	58.28	393.40	22,930
C. & S.	50.40	Larimer	50.40	393.40	19,830
A., T. & S. F.	61.00				
C. & S.	78.70	Las Animas	139.70	393.40	54,960
C., R. I. & P.	30.10				
C., R. I. & P., via U. P.	1.45				
Union Pacific	42.75	Lincoln	74.30	393.40	29,230
C., B. & Q.	28.09				
C., B. & Q., via U. P.	17.89				
Union Pacific	53.44	Logan	99.42	393.40	39,110
D. & R. G.	37.05				
Colo. Midland, via D. & R. G.	36.22				
R. G. W.	34.02	Mesa	107.29	393.40	42,210
C., B. & Q.	49.81				
C., B. & Q., via U. P.	3.10				
Union Pacific	41.74	Morgan	94.65	393.40	37,230
Missouri Pacific18				
A., T. & S. F.	74.74	Otero	74.92	393.40	29,470
Colo. Midland.....	46.50	Park	46.50	393.40	18,290
Colo. Midland.....	27.78	Pitkin	27.78	393.40	10,930
A., T. & S. F.	38.49	Prowers	38.49	393.40	15,140
A., T. & S. F.	51.68				
C., R. I. & P., via D. & R. G.	19.00				
C. & S., via A., T. & S. F.	18.07				
C. & S., via D. & R. G.	30.70				
D. & R. G.	69.85				
Missouri Pacific	33.12	Pueblo	222.42	393.40	87,500
Union Pacific	31.19	Sedgwick	31.19	393.40	12,270
Colo. Midland	22.00	Teller	22.00	393.40	8,650
C., B. & Q.	37.55				
C., B. & Q., via U. P.	2.78				
Union Pacific	2.78	Washington	43.11	393.40	16,960
C., B. & Q.	35.59				
C. & S.	5.40				
Union Pacific	106.56	Weld	147.55	393.40	58,050
C., B. & Q.	40.51	Yuma	40.51	393.40	15,940
Totals			2,799.48		\$1,101,300

EXPRESS COMPANIES

ADAMS EXPRESS COMPANY.

Railroad	Miles	County	Total Miles	Rate per Mile	Valuation
C. & S.	8.93				
C., B. & Q.	20.29				
N. W. T.42				
D. & S. L.	3.11				
D., L. & N. W.	16.78	Adams	49.53	\$276.88	\$ 13,710
C. & S.	20.79	Arapahoe	20.79	276.88	5,760
C. & S.	51.22				
D. & S. L.	12.41				
C., B. & Q.	21.73	Boulder	85.41	276.88	23,650
C. & S.	45.60	Chaffee	45.60	276.88	12,630
C. & S.	25.77	Clear Creek	25.77	276.88	7,140
C. & S.	22.54				
N. W. T.	2.69				
C., B. & Q.	6.24	Denver	31.47	276.88	8,710
C. & S.	20.54	Douglas	20.54	276.88	5,690

ADAMS EXPRESS COMPANY—(Continued).

Railroads	Miles	County	Total Miles	Rate per Mile	Valuation
D. & S. L.	15.10	Eagle	15.10	276.88	4,180
C. & S.	26.79	Elbert	26.79	276.88	7,420
C. & S.	56.99				
C. & S. C. C. D.	21.15	El Paso	78.14	276.88	21,640
C. & S.	11.14				
D. & S. L.	25.86	Gilpin	37.00	276.88	10,240
D. & S. L.	76.68	Grand	76.68	276.88	21,230
C. & S.	40.48	Gunnison	40.48	276.88	11,210
C. & S.	14.20				
C. & S. via D. & R. G.	25.65	Huerfano	39.85	276.88	11,030
C. & S.	69.45				
D. & S. L.	20.82	Jefferson	90.27	276.88	24,990
C. & S.	14.64	Lake	14.64	276.88	4,050
Great Western	6.60				
C. & S.	40.93	Larimer	47.53	276.88	13,160
C. & S.	78.70	Las Animas	78.70	276.88	21,790
C. B. & Q.	80.12	Logan	80.12	276.88	22,180
D. & S. L.	7.62	Moffat	7.62	276.88	2,110
C. B. & Q.	49.10	Morgan	49.10	276.88	13,590
C. & S.	96.04	Park	96.04	276.88	26,590
C. B. & Q.	36.30	Phillips	36.30	276.88	10,050
C. & S. via Santa Fe	18.07				
C. & S. via D. & R. G.	30.50	Pueblo	48.57	276.88	13,450
D. & S. L.	90.75	Routt	90.75	276.88	25,130
C. B. & Q.88	Sedgwick88	276.88	240
C. & S.	41.35	Summit	41.35	276.88	11,450
C. S. & C. C. D.	30.62	Teller	30.62	276.88	8,480
C. B. & Q.	37.55	Washington ..	37.55	276.88	10,400
Great Western	6.00				
C. & S.	15.12				
C. B. & Q.	102.62				
D. L. & N. W.	35.96	Weld	159.70	276.88	44,220
C. B. & Q.	40.51	Yuma	40.51	276.88	11,220
Totals			1,543.40		\$ 427,340

AMERICAN EXPRESS COMPANY.

Railroad	Miles	County	Total Miles	Rate per Mile	Valuation
Union Pacific	59.34	Adams	59.34	\$302.93	\$ 17,980
Union Pacific	25.97	Arapahoe	25.97	302.93	7,870
Union Pacific	11.16	Boulder	11.16	302.93	3,380
Union Pacific	63.13	Cheyenne	63.13	302.93	19,120
Union Pacific	8.47	Denver	8.47	302.93	2,570
Union Pacific	28.43				
C. R. I. & P.	27.96	Elbert	56.39	302.93	17,080
C. R. I. & P.	47.03				
C. R. I. & P. via D. & R. G.	25.84	El Paso	72.87	302.93	22,070
Colo., Wyo. & Eastern	43.65	Jackson	43.65	302.93	13,220
C. R. I. & P.	59.96	Kit Carson ..	59.96	302.93	18,160
Union Pacific	16.72	Larimer	16.72	302.93	5,070
Union Pacific	42.75				
C. R. I. & P.	30.10	Lincoln	72.85	302.93	22,070
Union Pacific	53.44	Logan	53.44	302.93	16,190
Union Pacific	41.74	Morgan	41.74	302.93	12,640
C. R. I. & P. via D. & R. G.	18.90	Pueblo	18.90	302.93	5,730
Union Pacific	31.19	Sedgwick	31.19	302.93	9,450
Union Pacific	2.78	Washington ..	2.78	302.93	840
Union Pacific	198.23	Weld	198.23	302.93	60,050
Totals			836.79		\$ 253,490

WELLS FARGO & COMPANY EXPRESS.

Railroad	Miles	County	Total Miles	Rate per Mile	Valuation
D. & R. G.	51.45	Alamosa	51.45	\$278.42	\$ 14,320
A. T. & S. F.	7.27				
D. & R. G.	9.05	Arapahoe ..	16.32	278.42	4,540
D. & R. G.	63.10	Archuleta ..	63.10	278.42	17,570
A. T. & S. F.	75.36	Bent	75.36	278.42	20,980
D. B. & W.	46.79	Boulder	46.79	278.42	13,030
Colo. Midland	34.36				
D. & R. G.	61.95	Chaffee	96.31	278.42	26,810
D. & R. G.	54.05	Conejos	54.05	278.42	15,050
San Luis Southern	31.70				
D. & R. G.	32.10	Costilla	63.80	278.42	17,760
Mo. Pacific	31.32	Crowley	31.32	278.42	8,720
D. & R. G.	13.05	Custer	13.05	278.42	3,630
D. & R. G.	69.75	Delta	69.75	278.42	19,420
A. T. & S. F.	6.59				
D. & R. G.	6.20	Denver	12.79	278.42	3,560

WELLS FARGO & COMPANY EXPRESS—(Continued).

Railroad	Miles	County	Total Miles	Rate per mile	Valuation
R. G. S.	17.72	Dolores	17.72	278.42	4,930
A., T. & S. F.	36.64				
D. & R. G.	37.75	Douglas	74.39	278.42	20,710
Colo. Midland.	20.19				
D. & R. G.	67.35	Eagle	87.54	278.42	24,370
A., T. & S. F.	47.93				
Colo. Midland.	16.60				
D. & R. G.	53.90	El Paso.....	118.43	278.42	32,970
A., T. & S. F.	24.00				
B., P. & N.	6.49				
D. & R. G.	83.55	Fremont	114.04	278.42	31,750
Colo. Midland.	31.21				
Colo. Midland, via R. G. J.	25.83				
Colo. Midland, via D. & R. G.	13.28				
D. & R. G.	59.63				
D. & R. G., via R. G. J.	25.83				
Utintah	30.20	Garfield	185.98	278.42	51,780
D. & R. G.	116.90	Gunnison ..	116.90	278.42	32,550
D. & R. G.	9.45	Hinsdale	9.45	278.42	2,630
D. & R. G.	77.55	Huerfano ..	77.55	278.42	21,590
Mo. Pacific	87.50	Kiowa	87.50	278.42	24,360
Colorado Midland	27.10				
D. & R. G.	31.25	Lake	58.35	278.42	16,250
D. & R. G.	91.30				
R. G. S.	29.75	La Plata.....	121.05	278.42	33,700
A., T. & S. F.	60.94				
Colo. & Wyoming.	31.10				
D. & R. G.	25.50	Las Animas	117.54	278.42	32,730
Colo. Mid., via R. G. J.	36.24				
D. & R. G.	63.17				
D. & R. G., via R. G. J.	36.25				
Utintah	12.80	Mesa	148.46	278.42	41,330
D. & R. G.	17.40	Mineral	17.40	278.42	4,840
R. G. S.	62.69	Montezuma.	62.69	278.42	17,450
D. & R. G.	52.35	Montrose ..	52.35	278.42	14,580
A., T. & S. F.	93.87				
Mo. Pacific18	Otero	94.05	278.42	26,190
D. & R. G.	24.10				
R. G. S.	13.30	Ouray	37.40	278.42	10,410
Colo. Midland	46.80	Park	46.80	278.42	13,030
Colo. Midland	45.95				
D. & R. G.	19.55	Pitkin	65.50	278.42	18,240
A., T. & S. F.	80.42	Prowers	80.42	278.42	22,390
A., T. & S. F.	71.54				
D. & R. G.	66.80				
Mo. Pacific	33.12	Pueblo	171.46	278.42	47,740
Utintah	7.80	Rio Blanco.	7.80	278.42	2,170
D. & R. G.	40.80	Rio Grande	40.80	278.42	11,360
D. & R. G.	89.65	Saguache ..	89.65	278.42	24,960
D. & R. G.	13.10	San Juan.....	13.10	278.42	3,650
R. G. S.	46.45	San Miguel	46.45	278.42	12,960
Colo. Midland	21.53				
Midland Terminal	29.40	Teller	50.93	278.42	14,180
Totals			2,805.79		\$ 781,190

PRIVATE CAR LINES

American Cotton Oil Co.	\$ 1,650
American Linseed Co.	2,960
American Refining Co.	2,860
American Refrigerator Transit Co.	174,930
Archer-Daniels Linseed Co.	800
Armour & Co.	14,420
Arms Palace Horse Car Co.	5,080
Atlantic Seaboard Despatch	460
Atlas Car Co.	2,540
California Despatch Line	720
Case, J. I., Co.	240
Chanute Refining Co.	810
Chicago, New York & Boston Refrigerator Line	160
Cold Blast Transportation Co.	820
Conewango Refining Co.	620
Continental Oil Co.	1,750
Cosden & Co.	610

PRIVATE CAR LINES—(Continued).

Crystal Car Line	480
Cudahy Refining Co.	8,870
Cudahy Refrigerator Line	5,850
Dairy Shippers' Despatch	3,310
Dold, Jacob, Packing Co.	390
Doud Stock Car Co.	180
Du Pont de Nemours Powder Co.	740
Fruit Growers' Express	5,220
Garrett & Co.	950
German American Car Lines	5,030
Heinz, H. J., Co.	1,220
International Refining Co.	1,390
Kansas City Brewing Co.	310
Kansas Oil Refining Co.	700
Libby, McNeill & Libby	250
Live Poultry Transportation Co.	1,080
Magnolia Cotton Oil Co.	750
Mather Horse & Stock Car Co.	1,010
Midland Linseed Despatch	1,080
Milliken Refining Co.	690
Milwaukee Refrigerator Transit Co.	6,900
Missouri River Despatch	400
Morris & Co.	1,700
New State Refining Co.	670
Pacific Fruit Express	239,450
Peerless Refining Co.	900
Peerless Transit Line	910
Pennsylvania Tank Line	690
Peeters, M. C., Milling Co.	1,100
Petroleum Products Co.	1,690
Portland Gold Mining Co.	640
St. Louis Refrigerator Car Co.	6,650
Streets Co.	960
Swift Refrigerator Line	14,330
The Texas Co.	6,370
Union Refrigerator Transit Co.	13,430
Union Tank Line	72,570
Western Chemical Manufacturing Co.	12,180
Total	\$632,350

TELEPHONE COMPANIES

BENNETT MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Adams	1.00	\$ 80.00	\$ 80

BLUE VALLEY TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Summit	80.00	\$ 19.63	\$1,570

BOYERO TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Lincoln	5.12	\$ 37.20	\$ 190

BRIGGS DALE TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Weld	74.50	\$ 4.03	\$ 300

BROOKS, J. A., TELEPHONE

County	Miles of Wire	Rate Per Mile	Valuation
Logan	11.16	\$ 81.40	\$ 910
Phillips	38.37	81.40	3,120
Sedgwick	11.16	81.40	910
Totals	60.69		\$4,940

BURLINGTON TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Kit Carson	16.00	\$ 48.44	\$ 780

CACHE & BEAVER CREEK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Garfield	43.00	\$ 33.96	\$1,460

CALHAN TELEPHONE EXCHANGE

County	Miles of Wire	Rate Per Mile	Valuation
El Paso	1.50	\$233.40	\$ 350

CANON CITY & PONCHA PARK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Fremont	23.14	\$ 22.70	\$ 640
Park	3.14	22.70	70
Totals	31.28		\$ 710

CARR FARMERS MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Weld	78.00	\$ 8.34	\$ 650

CHERRY CREEK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Arapahoe	10.00	\$ 12.05	\$ 120
Douglas	64.75	12.05	780
Totals	74.75		\$ 900

CHEYENNE COUNTY TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Cheyenne	170.00	\$ 37.24	\$6,330

COLORADO-YULE MARBLE COMPANY (TELEPHONE)

County	Miles of Wire	Rate Per Mile	Valuation
Gunnison	5.00	\$400.00	\$2,000

COLORADO & EASTERN TELEPHONE & TELEGRAPH COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Adams	78.68	\$ 66.94	\$ 5,270
Arapahoe	30.04	66.94	2,010
Bent	216.00	66.94	14,460
Crowley	98.52	66.94	6,590
Denver	43.40	66.94	2,910
Douglas	134.08	66.94	8,970
El Paso	196.68	66.94	13,170
Logan	216.16	66.94	14,470
Morgan	182.28	66.94	12,200
Otero	121.92	66.94	8,160
Pueblo	266.44	66.94	17,830
Prowers	254.02	66.94	17,000
Sedgwick	112.32	66.94	7,520
Washington	10.72	66.94	720
Weld	148.96	66.94	9,970
Totals	2,110.22		\$141,250

COLUMBINE TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
El Paso	10.08	\$ 9.95	\$ 100
Douglas	20.08	9.95	200
Totals	30.16		\$ 300

CORN STALK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
El Paso	16.00	\$ 15.00	\$ 240

COTTONWOOD TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Conejos			\$ 100

COW CREEK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Ouray	6.00	\$ 36.70	\$ 220

CRESCENT TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Teller	20.25	\$ 56.80	\$1,150

DEL NORTE & PINOS CREEK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Rio Grande	7.00	\$ 24.29	\$ 170

DELTA COUNTY CO-OPERATIVE TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Delta	1,078.30	\$ 41.87	\$45,150
Montrose	40.00	41.87	1,670
Gunnison	6.00	41.87	250
Totals	1,124.30		\$47,070

DIVIDE CREEK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Garfield	18.00	\$ 11.12	\$ 200

DUNKLEY & WILLIAMS FORK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Rio Blanco	6.00	\$ 31.43	\$ 190
Routt	29.00	31.43	910
Totals	35.00		\$1,100

EAGLE VALLEY TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Eagle	248.00	\$ 27.22	\$6,750

EDWARDS & AVON TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Eagle	7.50	\$ 48.00	\$ 360

ENTERPRISE TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Garfield	30.00	\$ 60.00	\$1,800

FAIRPLAY MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Park	32.00	\$ 25.32	\$ 810

FARMERS MUTUAL TELEPHONE ASSOCIATION

County	Miles of Wire	Rate Per Mile	Valuation
Montrose	100.00	\$ 35.20	\$3,520

FARMERS MUTUAL TELEPHONE LINE

County	Miles of Wire	Rate Per Mile	Valuation
La Plata	9.50	\$ 27.40	\$ 260

FLORIDA MESA TELEPHONE COMPANY

County	Miles of Wire	Rate per Mile	Valuation
La Plata	36.00	\$ 15.30	\$ 550

FRUITVALE MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Mesa	20.00	\$ 25.00	\$ 500

GARDNER RURAL TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Huerfano	140.00	\$ 25.72	\$3,600

GARFIELD COUNTY TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Garfield	185.00	\$ 29.03	\$5,370

GRANBY TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Grand	29.00	\$ 57.94	\$1,680

GRAND MESA TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Delta	20.00	\$ 22.50	\$ 450

GREEN MOUNTAIN TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Grand	12.80	\$ 12.50	\$ 160

GROVER TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Weld	118.85	\$ 20.20	\$2,400

GUNNISON COUNTY CO-OPERATIVE TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Gunnison	24.00	\$ 29.20	\$ 700

GUY HILL TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Jefferson	50.00	\$ 24.00	\$1,200

HOBART, S. E.

County	Miles of Wire	Rate Per Mile	Valuation
Weld	65.50	\$ 23.36	\$1,530

HOLLAND, OSCAR

County	Miles of Wire	Rate Per Mile	Valuation
Garfield	3.50	\$ 28.57	\$ 100

HOLLANDSVILLE TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Mesa	80.75	\$ 13.00	\$1,050

HORSE CREEK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Bent	14.00	\$ 36.43	\$ 510

HOWARD, J. M.

County	Miles of Wire	Rate Per Mile	Valuation
Fremont	44.00	\$ 15.70	\$ 690

INTERURBAN TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Alamosa	66.00	\$ 19.76	\$1,300
Saguache	100.00	19.76	1,980
Totals	166.00		\$3,280

LA GARITA TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Rio Grande	6.00	\$ 48.73	\$ 290
Saguache	139.50	48.73	6,800
Totals	145.50		\$7,090

LA JARA TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Conejos	32.00	\$ 30.32	\$ 970

McCONE & DUNCAN TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Sedgwick	16.00	\$ 14.40	\$ 230

MILLER-MILLER MERCANTILE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
La Plata	9.00	\$ 15.55	\$ 140

MOFFAT TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Saguache	100.00	\$ 25.70	\$2,570

MONTEZUMA COUNTY TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Montezuma	738.00	\$ 31.41	\$23,180

MORRISANIA FRUIT GROWERS ASSOCIATION

County	Miles of Wire	Rate Per Mile	Valuation
Garfield	13.00	\$ 23.10	\$ 300

MOSCA TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Alamosa	42.00	\$ 25.24	\$1,060

MOUNTAIN STATES TELEPHONE & TELEGRAPH COMPANY

County	Miles of Wire	Rate per Mile	Valuation
Adams	1,816.00	\$ 46.12	\$83,760
Alamosa	1,336.00	46.12	61,620
Arapahoe	4,002.00	46.12	184,580
Archuleta	153.00	46.12	7,060
Bent	1,267.00	46.12	58,440
Boulder	8,770.00	46.12	404,490
Chaffee	1,815.00	46.12	83,710
Cheyenne	3.00	46.12	140
Clear Creek	1,283.00	46.12	59,170
Conejos	683.00	46.12	31,500
Costilla	533.00	46.12	24,580
Crowley	882.00	46.12	40,680
Custer	293.00	46.12	13,510
Delta	2,117.00	46.12	97,640
Denver	118,245.00	46.12	5,453,700
Douglas	1,891.00	46.12	87,220
Eagle	676.00	46.12	31,180
Elbert	363.00	46.12	16,740
El Paso	19,106.00	46.12	881,210
Fremont	3,739.00	46.12	172,450
Garfield	2,532.00	46.12	116,780
Gilpin	773.00	46.12	35,650
Grand	774.00	46.12	35,700
Gunnison	882.00	46.12	40,680
Hinsdale	140.00	46.12	6,460
Huerfano	1,636.00	46.12	75,460
Jackson	181.00	46.12	8,350
Jefferson	4,903.00	46.12	226,140
Kiowa	157.00	46.12	7,240
Lake	1,985.00	46.12	91,550
La Plata	1,603.00	46.12	73,930
Larimer	8,141.00	46.12	375,480
Las Animas	5,027.00	46.12	233,370
Lincoln	293.00	46.12	13,510
Logan	2,648.00	46.12	122,130
Mesa	6,727.00	46.12	310,260
Mineral	175.00	46.12	8,070
Moffat	146.00	46.12	6,730
Montezuma	164.00	46.12	7,560
Montrose	2,857.00	46.12	131,770
Morgan	1,594.00	46.12	73,520
Otero	4,394.00	46.12	202,660
Ouray	850.00	46.12	39,200
Park	1,162.00	46.12	53,590
Phillips	50.00	46.12	2,310
Pitkin	641.00	46.12	29,560
Prowers	2,873.00	46.12	132,510
Pueblo	19,492.00	46.12	899,010
Rio Blanco	446.00	46.12	20,570
Rio Grande	1,546.00	46.12	71,300
Routt	1,403.00	46.12	64,710
Saguache	1,091.00	46.12	50,320
San Juan	751.00	46.12	34,640
San Miguel	779.00	46.12	35,930
Sedgwick	289.00	46.12	13,330
Summit	766.00	46.12	35,330
Teller	4,703.00	46.12	216,910
Washington	271.00	46.12	12,500
Weld	13,263.00	46.12	611,710
Yuma	76.00	46.12	3,510
Totals	268,057.00		\$12,363,320

NATURITA VALLEY TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Montrose	146.00	\$ 59.35	\$8,670
San Miguel	22.00	59.35	1,300
Totals	168.00		\$9,970

NEBRASKA TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Logan	3.00	\$ 61.60	\$ 180
Sedgwick	12.10	61.60	750
Totals	15.10		\$ 930

OMER TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Otero	48.00	\$ 16.56	\$ 790
Pueblo	42.00	16.56	700
Totals	90.00		\$1,490

PAGOSA SPRINGS TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Archuleta	15.00	\$262.00	\$3,930

PEOPLE'S INDEPENDENT TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Prowers	15.00	\$ 38.00	\$ 750

PICEANCE CREEK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Rio Blanco	41.00	\$ 33.91	\$1,390

PLATTE VALLEY MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Adams	130.20	\$ 26.26	\$3,420
Weld	60.20	26.26	1,580
Totals	190.40		\$5,000

RANCHMEN'S MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Rate per Mile	Valuation
Saguache	62.00	\$ 11.13	\$ 690

REDD-BAYLES TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Dolores	17.00		\$1,130
Montezuma	23.00		1,230
Totals	40.00		\$2,360

RIFLE CREEK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Garfield	85.00	\$ 67.65	\$5,750

ROCKLAND TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Jefferson	16.00	\$ 55.63	\$ 890

ROSA & IGNACIO TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Archuleta	7.25	\$ 56.45	\$ 410
La Plata	15.25	56.45	860
Totals	22.50		\$1,270

RUMBURG, M. E.

County	Miles of Wire	Rate Per Mile	Valuation
San Miguel	33.16	\$ 22.32	\$ 740



RUSSELL SPRINGS TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Saguache	32.00	\$ 15.00	\$ 480

SAN LUIS VALLEY TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Costilla	30.00	\$ 51.34	\$1,540

SEDALIA TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Douglas	52.00	\$ 58.85	\$3,060

SHEEPHORN TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Eagle	11.50	\$ 25.22	\$ 290
Grand	23.00	25.22	580
Totals	34.50		\$ 870

SILOAM TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Custer	3.00	\$ 10.00	\$ 30
Fremont	10.00	10.00	100
Pueblo	10.00	10.00	100
Totals	23.00		\$ 230

SPRINGFIELD-LAMAR TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Baca	129.00	\$ 42.77	\$5,520
Prowers	30.00	42.77	1,280
Totals	159.00		\$6,800

SOUTH FORK TELEPHONE LINE

County	Miles of Wire	Rate Per Mile	Valuation
Moffat	2.00	\$ 21.30	\$ 40
Rio Blanco	8.50	21.30	180
Routt	1.25	21.30	30
Totals	11.75		\$ 250

SOUTH JULESBURG TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Sedgwick	30.00	\$ 10.34	\$ 310

SOUTH RESERVATION TELEPHONE ASSOCIATION

County	Miles of Wire	Rate Per Mile	Valuation
Seugwick	23.00	\$ 17.40	\$ 400

SOUTH SIDE LINE

County	Miles of Wire	Rate Per Mile	Valuation
Garfield	3.25	\$ 89.30	\$ 290

SOUTH SIDE TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Prowers	15.00	\$ 10.70	\$ 160

SOUTH SIDE TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Sedgwick			\$2,170

STRATTON TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Kit Carson	45.00	\$ 88.90	\$4,000

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TOMICHI TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Gunnison	12.50	\$ 37.80	\$ 470
Saguache	5.50	37.80	210
Totals	18.00		\$ 680

TRINCHERA TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Las Animas	35.00	\$ 53.72	\$1,880

UNAWEEP TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Mesa	33.00	\$ 45.46	\$1,500

UNION TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Bent	29.50	\$ 48.50	\$1,430

VIRGINIA DALE MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Larimer	13.00	\$ 58.50	\$ 760

WAVERLEY MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Alamosa	30.00	\$ 23.00	\$ 690

WEST END TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Sedgwick	8.00	\$ 26.00	\$ 200

WESTERN COLORADO TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Mesa	28.12	\$ 34.50	\$ 970

WIGGINS MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Morgan	60.00	\$ 8.00	\$ 480

WILD CAT TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Pitkin	11.00	\$ 54.60	\$ 600

WILLIAMS FORK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Grand	29.00	\$ 51.73	\$1,500

WRAY TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Yuma	128.00	\$156.33	\$20,010

YAMPA VALLEY TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Moffat	216.00	\$ 30.17	\$6,520
Routt	20.00	30.17	600
Totals	236.00		\$7,120

TELEGRAPH COMPANIES

COLORADO POSTAL TELEGRAPH-CABLE COMPANY

County	Miles of Wire	Rate per Mile	Valuation
Adams	207.61	\$40.00	\$ 8,300
Arapahoe	79.68	40.00	3,190

COLORADO POSTAL TELEGRAPH-CABLE COMPANY

County	Miles of Wire	Rate per Mile	Valuation
Bent	331.47	40.00	13,260
Denver	152.79	40.00	6,110
Douglas	439.56	40.00	17,580
El Paso	540.37	40.00	21,600
Las Animas	612.40	40.00	24,500
Logan	374.08	40.00	14,960
Morgan	296.18	40.00	11,850
Otero	706.40	40.00	28,260
Prowers	347.04	40.00	13,880
Pueblo	517.96	40.00	20,720
Sedgwick	162.19	40.00	6,490
Washington	19.46	40.00	780
Weld	864.89	40.00	34,600
Totals	5,652.08		\$ 226,080

COLORADO & WYOMING TELEGRAPH COMPANY

County	Miles of Wire	Rate per Mile	Valuation
Adams	16.50	\$35.00	\$ 580
Arapahoe	14.56	35.00	510
Chaffee	16.99	35.00	590
Denver	15.93	35.00	560
Douglas	75.50	35.00	2,640
El Paso	97.46	35.00	3,410
Fremont	87.71	35.00	3,070
Garfield	33.14	35.00	1,160
Gunnison	94.82	35.00	3,320
Huerfano	56.88	35.00	1,990
Las Animas	134.20	35.00	4,700
Pitkin	19.50	35.00	680
Pueblo	93.82	35.00	3,280
Saguache	32.61	35.00	1,140
Weld	75.00	35.00	2,630
Totals	864.62		\$ 30,260

MOUNTAIN TELEGRAPH COMPANY

County	Miles of Wire	Rate per Mile	Valuation
Arapahoe	7.28	\$35.44	\$ 260
Denver	6.45	35.44	230
Douglas	37.75	35.44	1,340
El Paso	48.73	35.44	1,730
Fremont	26.19	35.44	930
Huerfano	49.73	35.44	1,760
Las Animas	60.91	35.44	2,160
Pueblo	69.94	35.44	2,470
Totals	306.98		\$ 10,880

WESTERN UNION TELEGRAPH COMPANY

County	Miles of Wire	Rate per Mile	Valuation
Adams	900.91	\$63.29	\$ 57,020
Alamosa	156.94	63.29	9,930
Arapahoe	543.62	63.29	34,400
Archuleta	158.29	63.29	10,020
Bent	147.68	63.29	9,350
Boulder	276.01	63.29	17,470
Chaffee	486.61	63.29	30,800
Cheyenne	569.70	63.29	36,060
Clear Creek	33.40	63.29	2,110
Conejos	186.27	63.29	11,790
Costilla	92.76	63.29	5,870
Crowley	62.64	63.29	3,960
Custer	50.60	63.29	3,200
Delta	175.18	63.29	11,090
Denver	495.73	63.29	31,370
Dolores	35.00	63.29	2,210
Douglas	1,070.82	63.29	67,770
Eagle	402.35	63.29	25,450

WESTERN UNION TELEGRAPH COMPANY—(Continued).

County	Miles of Wire	Rate per Mile	Valuation
Elbert	423.09	63.29	26,780
El Paso	1,640.30	63.29	103,800
Fremont	522.20	63.29	33,050
Garfield	590.88	63.29	37,400
Gilpin	63.84	63.29	4,040
Grand	79.23	63.29	5,010
Gunnison	403.82	63.29	25,560
Hinsdale	37.80	63.29	2,390
Huerfano	721.11	63.29	45,640
Jefferson	262.35	63.29	16,600
Kiowa	175.00	63.29	11,080
Kit Carson	182.40	63.29	11,540
Lake	370.19	63.29	23,430
La Plata	235.99	63.29	18,100
Larimer	203.56	63.29	12,880
Las Animas	699.88	63.29	44,300
Lincoln	477.90	63.29	30,240
Logan	183.20	63.29	11,590
Mesa	583.27	63.29	36,910
Mineral	37.00	63.29	2,340
Montezuma	123.00	63.29	7,780
Montrose	212.04	63.29	13,420
Morgan	504.71	63.29	31,940
Otero	157.08	63.29	9,940
Ouray	133.21	63.29	8,430
Park	576.57	63.29	36,490
Phillips	32.00	63.29	2,030
Pitkin	264.74	63.29	16,750
Prowers	156.22	63.29	9,890
Pueblo	1,197.60	63.29	75,800
Rio Grande	81.60	63.29	5,150
Routt	54.65	63.29	3,460
Saguache	306.62	63.29	19,400
San Juan	26.20	63.29	1,660
San Miguel	111.20	63.29	7,030
Sedgwick	208.94	63.29	13,220
Summit	138.27	63.29	8,750
Teller	244.48	63.29	15,470
Washington	383.33	63.29	24,260
Weld	2,078.87	63.29	131,570
Yuma	405.10	63.29	25,640
Totals	21,183.95		\$1,340,630

SELF-WINDING CLOCK COMPANY

County	Number of Clocks	Rate per Clock	Valuation
Alamosa	6	\$23.00	\$ 140
Boulder	23	23.00	530
Chaffee	17	23.00	390
Delta	17	23.00	390
Denver	625	23.00	14,380
El Paso	78	23.00	1,790
Fremont	15	23.00	350
Garfield	18	23.00	410
Gunnison	2	23.00	50
Huerfano	5	23.00	110
Lake	9	23.00	210
La Plata	6	23.00	140
Larimer	23	23.00	530
Las Animas	30	23.00	690
Logan	21	23.00	480
Mesa	22	23.00	500
Montrose	12	23.00	280
Otero	10	23.00	230
Ouray	7	23.00	160
Prowers	9	23.00	210
Pueblo	76	23.00	1,750
San Juan	4	23.00	90
San Miguel	11	23.00	250
Teller	32	23.00	740
Weld	35	23.00	800
Totals	1,113		\$ 25,600

LOCAL PUBLIC UTILITIES
AGUILAR LIGHT & POWER COMPANY

County	Valuation
Las Animas	\$ 9,750

AKRON ELECTRIC LIGHT AND POWER COMPANY

County	Valuation
Washington	\$ 7,150

ALTMAN WATER COMPANY

County	Valuation
Teller	\$ 75,840

ANTERO & LOST PARK RESERVOIR COMPANY

(Exclusive of lands)

County	Valuation
Park	\$ 290,000

ARAPAHOE ELECTRIC LIGHT & POWER COMPANY

County	Valuation
Arapahoe	\$ 95,500

ARGO MINING, DRAINAGE, TRANSPORTATION & TUNNEL COMPANY

County	Valuation
Clear Creek	\$ 24,990
Gilpin	17,210
Total	\$ 42,200

ARKANSAS VALLEY ELECTRIC COMPANY

County	Valuation
Fremont	\$ 27,660

ARKANSAS VALLEY RAILWAY, LIGHT & POWER COMPANY

County	Valuation
Crowley	\$ 12,960
El Paso	8,640
Fremont	1,045,790
Otero	298,180
Pueblo	2,268,750
Teller	687,110
Total	\$ 4,321,430

ARVADA ELECTRIC COMPANY

County	Valuation
Jefferson	\$ 16,270

BOSTON-COLORADO POWER & WATER COMPANY

County	Valuation
Clear Creek	\$ 120,000

BRIGHTON ICE, LIGHT & POWER COMPANY

County	Valuation
Adams	\$ 15,000

BROOKSIDE WATER COMPANY

County	Valuation
El Paso	\$ 18,430

BRUSH LIGHT & POWER COMPANY

County	Valuation
Morgan	\$ 16,000

BUENA VISTA SMELTING & REFINING COMPANY

County	Valuation
Chaffee	\$ 12,100

BURLINGTON GAS & ELECTRIC COMPANY

County	Valuation
Kit Carson	\$ 2,200

CANON GAS COMPANY

County	Valuation
Fremont	\$ 20,000

CANON WATER & POWER COMPANY

County	Valuation
Fremont	\$ 10,000

CARBONDALE LIGHT & POWER COMPANY

County	Valuation
Garfield	\$ 8,250

CARDIFF LIGHT & WATER COMPANY

County	Valuation
Garfield	\$ 20,200

CASPER SCHUMM ELECTRIC LIGHT & POWER COMPANY

County	Valuation
Eagle	\$ 9,300

CASTLE CREEK WATER COMPANY

County	Valuation
Pitkin	\$ 28,030

CASTLE ROCK LIGHT, HEAT & POWER COMPANY

County	Valuation
Douglas	\$ 2,500

CASTLE ROCK MOUNTAIN RAILWAY & PARK

County	Valuation
Jefferson	\$ 6,000

CITIZENS LIGHT, HEAT & POWER COMPANY

County	Valuation
El Paso	\$ 40,000

COAL CREEK WATER & LIGHT COMPANY

County	Valuation
Fremont	\$ 8,320

COLORADO POWER COMPANY

County	Valuation
Alamosa	\$ 81,610
Boulder	1,666,310
Chaffee	437,610
Clear Creek	99,640
Denver	15,520
Eagle	102,140
Garfield	1,754,930
Gilpin	6,510
Grand	2,000
Jefferson	217,800
Lake	310,430
Larimer	82,620
Pitkin	39,060
Rio Grande	52,860
Summit	190,760

Total.....\$ 5,059,800

COLORADO RESORT COMPANY

County	Valuation
Jefferson	\$ 9,680

COLORADO SPRINGS & INTERURBAN RAILWAY COMPANY

County	Valuation
El Paso	\$ 1,750,000

COLORADO SPRINGS LIGHT, HEAT & POWER COMPANY

County	Valuation
El Paso	\$ 2,287,420

CONEJOS CO-OPERATIVE ROLLER MILLS & MANUFACTURING CO.

County	Valuation
Conejos	\$ 10,000

CREEDE TRIUNE MINES COMPANY

County	Valuation
Mineral	\$ 21,000

CRESTED BUTTE LIGHT & WATER COMPANY

County	Valuation
Gunnison	\$ 50,790

CRIPPLE CREEK WATER COMPANY

County	Valuation
Teller	\$ 151,500

CRYSTAL SPRINGS PIPE LINE & WATER COMPANY

County	Valuation
Crowley	\$ 33,060
Otero	2,130
Total	\$ 35,190

CUSTER RESERVOIR COMPANY

County	Valuation
Dolores	\$ 6,250
San Miguel	6,250
Total	\$ 12,500

DENVER & CROWN HILL RAILWAY COMPANY

County	Valuation
Jefferson	\$ 22,180

DENVER GAS & ELECTRIC LIGHT COMPANY

(By Tax Commission)

County	Valuation
Arapahoe	\$ 8,950
Denver	13,138,150
Jefferson	20,550
Total	\$13,167,650

DENVER GAS & ELECTRIC LIGHT COMPANY

(As reduced by State Board of Equalization)

County	Valuation
Arapahoe	\$ 8,860
Denver	9,046,994
Jefferson	20,320
Total	\$ 9,076,174

DENVER & INTERURBAN RAILROAD COMPANY

(Fort Collins Branch)

County	Valuation
Larimer	\$ 95,000

DENVER & NORTHWESTERN RAILWAY COMPANY

(Tramway)

(By Tax Commission)

County	Valuation
Adams	\$ 790
Arapahoe	115,610
Denver	15,247,050
Jefferson	386,660
Total	\$15,750,110

DENVER & NORTHWESTERN RAILWAY COMPANY

(Tramway)

(As reduced by State Board of Equalization)

County	Valuation
Adams	\$ 790
Arapahoe	115,610
Denver	11,682,130
Jefferson	386,660
Total	\$12,185,190

DENVER & SOUTH PLATTE RAILWAY COMPANY

County	Valuation
Arapahoe	\$ 40,000

DENVER UNION WATER COMPANY

County	Valuation
Arapahoe (Denver Union Water Co.)	\$ 781,900
Arapahoe (South Platte Canal & Reservoir Co.)	288,640
Arapahoe (Littleton Milling & Water Power Co.)	33,440
Denver (Denver Union Water Co.)	5,520,210
Denver (South Platte Canal & Reservoir Co.)	1,420
Douglas (Denver Union Water Co.)	60,580
Douglas (South Platte Canal & Reservoir Co.)	891,510
Jefferson (Denver Union Water Co.)	1,216,620
Jefferson (South Platte Canal & Reservoir Co.)	1,829,820
Total	\$10,624,140

DURANGO RAILWAY & REALTY COMPANY

(Exclusive of Lands)

County	Valuation
La Plata	\$ 13,000

EAST WRAY WATER COMPANY

County	Valuation
Yuma	\$ 600

EMPIRE WATER & POWER COMPANY

County	Valuation
El Paso	\$ 4,790
Teller	50,210
Total	\$ 55,000

ESTES PARK WATER COMPANY

County	Valuation
Larimer	\$ 18,420

FARMERS ELECTRIC & POWER COMPANY

County	Valuation
Weld	\$ 62,000

FEDERAL GAS COMPANY

County	Valuation
Boulder	\$ 93,030

FORT LUPTON LIGHT & POWER COMPANY

County	Valuation
Weld	\$ 12,210

GARDEN PARK IRRIGATION COMPANY

County	Valuation
Fremont	\$ 30,000
Teller	20,000
Total	\$ 50,000

GILPIN COUNTY LIGHT, HEAT & POWER COMPANY

County	Valuation
Gilpin	\$ 18,170

GLENWOOD LIGHT & WATER COMPANY

County	Valuation
Garfield	\$ 74,260

GOLDEN, RALSTON CREEK & CHURCH DITCH COMPANY

County	Valuation
Jefferson	\$ 31,250

GRAND RIVER VALLEY RAILWAY COMPANY

County	Valuation
Mesa	\$ 170,470

GRAND JUNCTION ELECTRIC, GAS & MANUFACTURING COMPANY

County	Valuation
Mesa	\$ 338,150

GREELEY & DENVER RAILROAD COMPANY

County	Valuation
Weld	\$ 92,910

GREELEY GAS & FUEL COMPANY

County	Valuation
Weld	\$ 87,180

HAYDEN CONCRETE GAS & ELECTRIC COMPANY

County	Valuation
Routt	\$ 12,140

HINSDALE MINING & DEVELOPMENT COMPANY

County	Valuation
Hinsdale	\$ 6,000

HOME GAS & ELECTRIC COMPANY

County	Valuation
Weld	\$ 108,140

HOTCHKISS PACKING & POWER COMPANY

County	Valuation
Delta	\$ 10,000

INTER-MOUNTAIN RAILWAY, LIGHT & POWER COMPANY

County	Valuation
Bent	\$ 48,250
Prowers	62,400
Total	\$ 110,650

JEFFERSON COUNTY LIGHT & POWER COMPANY

County	Valuation
Jefferson	\$ 22,000

LA JARA ELECTRIC & CREAMERY COMPANY

County	Valuation
Conejos	\$ 8,000

LA VETA LIGHT, HEAT & POWER COMPANY

County	Valuation
Huerfano	\$ 8,000

LEADVILLE WATER COMPANY

County	Valuation
Lake	\$ 277,560

LEIBER, JOHN

County	Valuation
Lincoln	\$ 430

LOOKOUT MOUNTAIN PARK, REALTY & INVESTMENT COMPANY

County	Valuation
Jefferson	\$ 8,450

MANITOU ELECTRIC RAILWAY & CASINO COMPANY

County	Valuation
El Paso	\$ 14,380

MEEKER ELECTRIC COMPANY

County	Valuation
Rio Blanco	\$ 19,460

MONTE VISTA CANAL COMPANY

County	Valuation
Conejos	\$ 6,720
Rio Grande	17,280
Total	\$ 24,000

MONTEZUMA ELECTRIC COMPANY

County	Valuation
Montezuma	\$ 8,690

MOORE LIGHT & POWER COMPANY

County	Valuation
Archuleta	\$ 9,500

MT. MANITOU PARK & INCLINE RAILWAY COMPANY

County	Valuation
El Paso	\$ 37,560

MUTUAL LIGHT, HEAT & POWER COMPANY

County	Valuation
Garfield	\$ 15,000

NELSON RESERVOIR & DITCH COMPANY

County	Valuation
Montrose	\$ 7,330
San Miguel	14,670
Total	\$ 22,000

NORTHERN COLORADO IRRIGATION COMPANY

(Exclusive of Lands)

County	Valuation
Adams	\$ 56,410
Arapahoe	203,840
Douglas	127,570
Jefferson	8,180
Total	\$ 396,000

NORTHFIELD LAND & WATER COMPANY

County	Valuation
El Paso	\$ 121,770

OAK CREEK SERVICE COMPANY

County	Valuation
Routt	\$ 8,000

ORDWAY ELECTRIC LIGHT & POWER COMPANY

County	Valuation
Crowley	\$ 15,000

OTERO GAS COMPANY

County	Valuation
Otero	\$ 32,050

PALISADE SERVICE COMPANY

County	Valuation
Mesa	\$ 15,000

POUDRE VALLEY GAS COMPANY

County	Valuation
Larimer	\$ 54,280

PREWITT RESERVOIR & LAND COMPANY

County	Valuation
Logan	\$ 8,000
Morgan	8,000
Washington	64,000
Total	\$ 80,000

PUEBLO GAS & FUEL COMPANY

County	Valuation
Pueblo	\$ 407,000

PURE SPRINGS WATER SUPPLY COMPANY

(Exclusive of Lands)

Crowley	\$ 28,480
Otero	18,990
Total	\$ 47,470

REDLANDS CANAL COMPANY

County	Valuation
Montrose	\$ 8,000
San Miguel	32,000
Total	\$ 40,000

RIFLE LIGHT, HEAT & POWER COMPANY

County	Valuation
Garfield	\$ 37,500

RIO GRANDE LAND & CANAL COMPANY

County	Valuation
Rio Grande	\$ 77,030
Saguache	20,470
Total	\$ 97,500

RIO GRANDE RESERVOIR & DITCH COMPANY

County	Valuation
Hinsdale	\$ 8,350
Mineral	47,330
Total	\$ 55,680

ROARING FORK ELECTRIC LIGHT & POWER COMPANY

County	Valuation
Pitkin	\$ 138,030

ROCKY MOUNTAIN WATER COMPANY

County	Valuation
Adams	\$ 990
Denver	6,020
Jefferson	69,080
Total	\$ 76,090

STANLEY, F. O., POWER DEPARTMENT

County	Valuation
Larimer	\$ 12,600

STEAMBOAT SPRINGS SERVICE COMPANY

County	Valuation
Routt	\$ 25,000

STERLING CONSOLIDATED ELECTRIC COMPANY

County	Valuation
Logan	\$ 115,000

SUBURBAN LIGHT & POWER COMPANY

County	Valuation
Adams	\$ 5,000
Arapahoe	2,500
Total	\$ 7,500

SUMMIT COUNTY POWER COMPANY

County	Valuation
Summit	\$ 115,740

TARRYALL CANAL & RESERVOIR COMPANY

County	Valuation
Park	\$ 3,430
Summit	570
Total	\$ 4,000

TIN CUP GOLD DREDGING COMPANY

(Exclusive of Lands)

County	Valuation
Chaffee	\$ 7,500
Gunnison	7,500
Total	\$ 15,000

TRINIDAD ELECTRIC TRANSMISSION, RAILWAY & GAS COMPANY

County	Valuation
Huerfano	\$ 107,340
Las Animas	975,420
Total	\$ 1,082,760

TWO AMERICAN SISTERS

County	Valuation
Clear Creek	\$ 45,370

UNITED HYDRO-ELECTRIC COMPANY

County	Valuation
Clear Creek	\$ 345,790
Gilpin	25,230
Total	\$ 371,020

VIEW POINT WATER COMPANY

County	Valuation
Yuma	\$ 700

WESTERN COLORADO POWER COMPANY

County	Valuation
Delta	\$ 49,550
La Plata	998,480
Montrose	123,880
Ouray	143,700
San Juan	170,960
San Miguel	991,060
Total	\$ 2,477,630

WESTERN LIGHT & POWER COMPANY

(By Tax Commission)

County	Valuation
Adams	\$ 1,000
Boulder	1,115,230
Larimer	273,330
Weld	247,140
Total	\$ 1,636,700

WESTERN LIGHT & POWER COMPANY

(As reduced by State Board of Equalization)

County	Valuation
Adams	\$ 956
Boulder	1,066,596
Larimer	261,413
Weld	236,365
Total	\$ 1,565,330

WEST WRAY WATER COMPANY

County	Valuation
Yuma	\$ 700

WRAY ELECTRIC LIGHT & POWER COMPANY

County	Valuation
Yuma	\$ 4,840

WRIGHTS MESA DITCH & RESERVOIR COMPANY

County	Valuation
Montrose	\$ 3,750
San Miguel	11,250
Total	\$ 15,000

RECAPITULATION

Railroad Companies	\$168,911,680
Pullman Company	1,101,300
Express Companies	1,462,020
Telegraph Companies	1,607,850
Telephone Companies	12,741,550
Self-Winding Clocks	25,600
Car Lines	632,350
Local Public Utilities	55,968,814
Total	\$242,451,164

**ABSTRACT OF ASSESSMENT FOR THE YEARS
1915 AND 1916 AS RETURNED TO THE
COLORADO TAX COMMISSION BY
THE COUNTY ASSESSORS.**

ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS

County	IMPROVED FRUIT LANDS				IRRIGATED LANDS			
	1916		1915		1916		1915	
	Acres	Average Per Acre	Amount	Average Per Acre	Acres	Average Per Acre	Amount	Average Per Acre
Adams
Alamosa
Arapahoe
Archuleta
Baca
Bent
Boulder
Chaffee
Cheyenne
Clear Creek
Conejos
Costilla
Crowley	525	\$ 98.35	\$ 51,570	\$ 99.91	85,701	22.70	1,945,527	22.44
Custer	37,434	104.85	3,925,010	104.49
Delta	5,032	180.00	905,760	163.47	7,239	32.63	238,170	33.31
Denver	59,533	80.00	4,764,385	77.00
Dolores
Douglas
Eagle
Elbert
El Paso	320	150.00	48,000	145.00	7,843	491.97	3,858,530	487.96
Fremont	2,800	373.67	1,046,278	372.20	1,399	18.00	25,182	20.00
Garfield	2,087	98.21	204,970	120.00	7,176	43.00	311,176	46.30
Gilpin	20,396	70.13	1,423,287	68.27
Grand	290	40.00	11,600	40.00
Gunnison
Hinsdale
Huerfano
Jackson
Jefferson

[illegible]

TAX COMMISSION BY THE COUNTY ASSESSORS

FIFTH ANNUAL REPORT

NATURAL HAY LAND.					DRY FARMING LAND.				
1915.					1916.				
County	Acres	Amount	Average Per acre		County	Acres	Amount	Average Per acre	
Adams	12,500	\$ 241,250	\$19.30		Adams	57,345	\$ 1,867,720	\$32.57	
Alamosa	9,514	160,765	16.90		Alamosa	150,869	\$ 2,116,311	\$14.02	
Arapahoe					Arapahoe				
Archuleta					Archuleta	4,708	25,248	6.00	7.00
Baca					Baca				
Bent					Bent				
Boulder					Boulder				14.01
Chaffee					Chaffee				
Cheyenne					Cheyenne				
Clear Creek					Clear Creek				
Conejos	9,575	239,375	25.00		Conejos				
Costilla	5,300	106,000	20.00		Costilla	(1)	78,456	12.00	
Crowley					Crowley	2,861	35,530	12.41	11.05
Custer	9,847	398,110	40.48		Custer	37,007	862,975	24.00	20.42
Delta					Delta				
Denver					Denver				
Dolores	3,085	82,650	26.00		Dolores	23,690	242,405	10.00	10.54
Douglas					Douglas				
Eagle					Eagle	63,302	388,303	6.10	7.62
Elbert	6,222	154,300	24.80		Elbert				
El Paso	1,200	36,000	30.00		El Paso	192,280	2,222,720	11.50	10.75
Fremont	1,320	40,320	30.54		Fremont	226,303	212,130	10.47	10.50
Garfield					Garfield	33,047	614,390	18.61	17.17
Gilpin					Gilpin				
Grand					Grand	80	800	10.00	20.00
Gunnison					Gunnison				
Hinsdale					Hinsdale				20.00
Huerfano					Huerfano				4.88
Jackson					Jackson	2,384	14,309		
Jefferson					Jefferson	31,000	775,000	25.00	25.00
Kiowa					Kiowa				
Kit Carson	2,681	32,172	12.00		Kit Carson	60,000	275,000	5.50	5.97
Lake					Lake				
						70,807	423,342		

COLORADO TAX COMMISSION

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La Plata	9,998	54,545	6.00	10,464	63,650	6.08	8,791	171,060	19.62	8,908	152,620	20.66
Larimer	16,329	386,075	26.18	16,340	387,060	26.00	26,336	306,886	12.11	26,363	336,135	13.34
Las Animas	6,815	148,160	21.74	6,815	148,160	21.74	11,325	211,010	18.63	11,495	215,680	20.95
Lincoln	(2) 4,371	67,940	15.56	(2) 945	13,620	14.41	339,691	3,540,011	10.43	361,832	3,763,727	10.40
Logan	2,000	50,000	25.00	2,040	50,875	25.00						
Mesa												
Mineral												
Moffat	2,078	62,340	30.00	2,462	73,960	30.04	6,601	102,260	15.49	8,863	137,310	15.49
Montezuma							(3) 28,023	412,115	14.70	(3) 24,653	366,460	14.86
Montrose							(3) 28,169	500,125	18.00	(3) 24,063	594,300	17.40
Morgan	4,165	81,860	19.60	4,506	96,340	21.38	50,064	635,510	12.70	66,274	793,230	11.97
Otero							18,560	222,600	12.00	19,155	310,260	16.20
Ouray	1,000	10,000	10.00	1,048	12,260	11.69	2,024	23,885	11.80	2,524	32,260	12.78
Park	21,313	773,035	36.37	21,242	777,605	36.61	3,637	54,705	15.00	3,933	58,995	15.00
Phillips							385,671	3,776,655	9.80	387,843	3,813,455	9.84
Pitkin							480	11,520	24.00	480	11,520	24.00
Prowers	5,914	170,655	28.85	3,532	100,795	28.00						
Pueblo							62,993	973,115	15.45	64,898	1,001,915	15.44
Rio Blanco	3,846	190,610	49.56	3,381	153,900	45.52	7,056	193,920	27.48	7,794	198,870	25.51
Rio Grande	8,931	290,260	32.50	8,764	284,830	32.50						
Routt							25,309	500,660	19.78	28,333	559,415	19.74
Saguache	48,392	1,362,235	28.15	48,750	1,369,875	28.10						
San Juan												
San Miguel							4,632	90,330	19.50	5,015	102,135	20.24
Sedgewick	5,781	92,055	15.92	5,162	79,530	15.40	187,033	1,683,297	9.00	183,657	1,726,375	9.40
Summit												
Teller	1,448	21,960	15.16	1,469	22,030	14.99	7,050	70,500	10.00	6,956	69,560	10.00
Washington												
Weld	12,517	249,230	19.91	14,384	313,760	21.80	902,474	5,711,487	6.33	978,176	6,447,005	6.59
Yuma							112,947	1,643,890	14.55	128,521	2,385,230	17.78
							856,254	4,512,617	5.27	640,042	3,561,580	6.22
Totals	214,242	\$5,501,942	\$25.67	211,447	\$5,472,966	\$25.88	3,602,656	\$33,009,038	\$ 9.16	3,644,019	\$34,935,450	\$ 9.58

(1) Subject to irrigation. (2) Seep land. (3) Includes land subject to irrigation.

COLORADO TAX COMMISSION

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Kiowa	420,745	680,986	3,413,286	5.01	724,725	3,695,010	5.00	117,080	125,495
Kit Carson	459,890	1,075,097	5,363,283	4.99	1,100,521	6,049,404	5.49
Lake	26,668	172,825	6.48	126,796	173,830	6.49	123,640	123,866
La Plata	910,220	203,662	877,330	4.37	199,743	889,614	4.46
Larimer	2,366,120	469,636	1,645,096	3.80	469,820	1,686,330	3.58	50,000	52,180
Las Animas	240,840	723,629	3,481,493	4.81	726,629	3,495,923	4.81	295,430	286,826
Lincoln	(3)1,058,771	5,315,710	5.02	(3)1,109,059	5,589,010	5.04	209,430	221,000
Logan	646,895	281,379	1,421,958	5.05	346,499	1,742,513	5.05	70,090	95,090
Mesa	(1)1,570,670	199,501	1,274,490	6.38	212,091	1,349,045	6.36
Mineral	48,105	16,561	81,285	5.00	16,700	78,705	4.71	2,400	2,750
Moffat	158,100	106,130	429,770	4.05	116,559	622,550	5.34	79,050	85,700
Montezuma	398,898	95,472	302,020	3.18	107,786	324,681	3.11
Montrose	853,345	127,145	614,395	4.14	135,324	541,500	4.00	21,290	17,360
Morgan	757,340	238,545	865,320	3.00	267,714	1,327,490	4.95	73,370	76,480
Otero	1,323,480	144,260	721,425	5.00	146,293	646,545	4.36
Ouray	111,461	70,497	263,740	3.75	79,541	281,510	3.53	34,000	36,785
Park	306,200	171,172	553,800	3.23	173,940	560,897	3.22	68,215	72,816
Phillips	238,722
Pitkin	183,815	35,279	97,250	2.76	38,192	98,140	2.57	19,100	20,000
Prowers	443,025	353,857	1,517,610	4.28	388,612	1,542,435	3.97	106,440	95,290
Pueblo	(1)8,912,735	579,033	1,916,920	3.31	587,970	1,970,775	3.35
Rio Blanco	285,940	109,097	450,306	4.13	118,321	476,890	4.03
Rio Grande	390,160	93,223	578,595	6.20	95,193	594,305	6.24	172,300	97,000
Routt	505,508	198,456	1,024,640	5.16	212,966	1,242,612	5.85	76,680	78,290
Saguache	332,373	321,492	1,693,340	5.27	325,671	1,668,486	5.12	12,000	11,000
San Juan	200	1,280	6.40	300	1,280	6.40
San Miguel	115,320	75,175	406,975	5.41	77,249	388,743	5.03	54,380	40,275
Sedgwick	158,420	67,500	236,250	3.50	74,817	261,859	3.50	17,100	15,950
Summit	42,545	17,663	64,807	3.75	19,083	71,914	3.75
Teller	54,350	91,309	182,640	2.01	92,460	184,920	2.00	12,820	8,950
Washington	564,290	4,800	22,500	4.99	50,000	200,000	4.00
Weld	2,537,720	1,242,646	6,213,230	5.00	1,262,924	6,381,320	5.05	285,410	315,480
Yuma	396,450	133,134	399,665	3.00	376,064	1,015,975	2.70
Totals	\$46,636,589	\$43,691,125	\$75,928,115	\$ 4.66	17,110,363	\$79,809,582	\$4.66	\$4,076,632	\$4,051,270

(1) Includes grazing land improvements. (2) Includes desert land. (3) Includes dry farming land.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	TIMBER LAND					PRODUCTIVE COAL LAND				
	1915					1916				
	Acres	Amount	Average Per Acre	Acres	Amount	Acres	Amount	Average Per Acre	Acres	Average Per Acre
Adams
Alamosa
Arapahoe
Archuleta	27,437	\$167,094	\$ 6.09	22,770	\$171,246	110	110	\$ 10.00
Baca
Bent
Boulder	4,124	430,840	104.47	5,476	499,980
Chaffee
Cheyenne
Clear Creek
Conejos
Costilla
Crowley
Custer
Delta	350	55,430	160.00	375	45,140
Denver
Dolores	4,782	87,216	17.70	4,622	84,116
Douglas
Eagle
Elbert
El Paso
Fremont	1,217	117,870	96.81	587	34,700
Garfield	15,758	1,396,000	88.50	15,735	1,393,530
Gilpin	1,997	492,350	246.55	2,095	501,000
Grand	47,639	373,720	7.84	46,952	374,145
Gunnison	14,028	2,029,876	144.70	12,946	1,914,466
Hinsdale
Huerfano	1,839	551,879	300.00	1,894	568,140
Jackson	5,195	22,660	4.36	5,035	17,890	40	4,000	100.00	40	4,000
Jefferson	4,710	236,000	50.00	4,675	235,150
	50.00

COLORADO TAX COMMISSION[illegible]

ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO
TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	NON-PRODUCTIVE COAL LAND				Improvements on productive coal land			Improvements on non-productive coal land		
	1915 Acres	1915 Amount	Average Per Acre	1916 Amount	Average Per Acre	1915 Amount	1916 Amount	1915 Amount	1916 Amount	1916 Amount
Adams										
Alamosa										
Arapahoe										
Archuleta										
Baca						\$ 200	\$ 100			
Bent										
Boulder						224,970	270,440			
Charlee										
Cheyenne										
Clear Creek										
Conejos										
Costilla										
Crowley										
Custer						14,000	12,600			
Delta	3,413	\$ 246,870	\$72.00	\$ 244,160	\$ 72.00					
Denver								\$ 300	\$ 300	
Dolores	681	16,354	24.00	16,354	24.00					
Douglas										
Eagle										
Elbert										
El Paso	813	21,140	26.00	22,270	15.20	37,600	35,200			
Fremont	4,208	51,700	12.30	52,120	12.35	132,000	137,000			
Garfield	1,429	79,600	55.70	104,070	52.26	66,000	66,000			
Glavin										
Grand										
Gunnison						139,600	169,420			
Hinsdale						1,482,086	1,472,086			
Huerfano	5,558	883,700	150.00	797,850	150.00	15,000	10,000	250		275
Jackson	3,599	45,790	12.72	31,480	11.84	24,000	24,000			
Jefferson										

COLORADO TAX COMMISSION

[illegible]

COLORADO TAX COMMISSION[illegible]

*Includes \$16,000 improvements. (1) Mineral springs. (2) Reservoirs.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	Improvements on Other Mineral Lands		Coal Reserves			
	1915	1916	1915	1916	Average Per Acre	Average Per Acre
	Amount	Amount	Acres	Amount	Acres	Amount
Adams
Alamosa
Arapahoe
Archuleta
Baca
Bent
Boulder
Chaffee
Cheyenne
Clear Creek
Conejos
Costilla	\$ 700	\$ 700
Crowley
Custer
Delta
Denver
Delores
Douglas
Eagle
Elbert
El Paso
Fremont	1,295	\$121,160	1,295	\$ 121,160
Garfield
Gilpin
Grand
Gunnison	201,400	204,500
Hinsdale
Huerfano
Jackson	1,440	17,280	1,440	17,280
Jefferson
						12.00
						12.00

COLORADO TAX COMMISSION

Kit Carson																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued.

County	Acres	1915 Amount	Average Per Acre	Acres	1916 Amount	Average Per Acre	METALLIFEROUS MINING CLAIMS, NON-PRODUCING.		Improvements on Metalliferous Mining Claims		Assessment on Output From Metalliferous Mining Claims	
							1915 Amount	1916 Amount	1915 Amount	1916 Amount	1915 Amount	1916 Amount
Adams	\$	3,886	387	\$	3,873	\$10.00
Alamosa	386
Arapahoe
Archuleta
Baca
Bent
Boulder	1,097,490	1,201,200	903,890	855,620	143,380
Chaffee	387,470	26.24	14,775	382,405	25.88	192,215	116,525	75,175	306,318
Cheyenne
Clear Creek	22,417	1,374,100	61.30	22,531	1,360,540	60.26	412,630	415,870	57,820	109,110
Conejos	82,680	49,093
Costilla	1,457	36,425	25.00	1,457	36,425	25.00
Crowley
Custer	3,512	136,925	39.00	3,495	134,315	38.00	40,000	20,000	10,000	10,000
Delta
Denver
Dolores	2,969	178,165	60.00	2,953	177,126	60.00	62,100	59,790	10,378	63,453
Douglas
Eagle	5,708	170,008	30.00	5,628	166,573	29.60	32,455	75,945	60,202	591,390
Elbert
El Paso	5,370	8.57	627	5,370	8.57
Fremont	3,190	32,600	10.22	3,200	32,640	10.20	3,000	3,000
Garfield
Gilpin	926,270	910,337	415,299	368,215	34,757	51,151
Grand	81,800	43.23	1,892	78,200	41.33	10,500	6,300
Gunnison	22,069	796,486	36.09	21,899	846,735	33.66	340,771	327,040	3,000
Hinsdale	5,809	226,880	39.65	5,184	222,330	42.90	104,750	92,450
Huerfano
Jackson	860	12,900	15.00	1,020	15,300	15.00	5,000
Jefferson	2,250	25.00	90	2,250	25.00	250	250

	COLORADO			TAX			COMMISSION		
Kiowa
Kit Carson	38,352
Lake	1,464,895	70.10	38,005
La Plata	188,080
Larimer
Las Animas
Lincoln
Logan
Mesa
Mineral	149,490	53.05	2,820
Moffat	78,100	24.90	4,083
Montezuma	24,080	60.00	499
Montrose	14,730	42.00	264
Morgan
Otero
Ouray	829,085	55.88	15,106
Park	407,910	34.81	36,791
Phillips
Pitkin	708,690	53.34	14,039
Powers
Pueblo
Rio Blanco
Rio Grande	89,180	52.64	1,694
Routt	56,660	20.00	2,843
Saguache	150,403	32.12	4,547
San Juan	1,416,799	61.61	23,367
San Miguel	448,140	60.35	7,420
Sedgwick
Summit	1,135,488
Teller	1,807,170	49.18	36,765
Washington
Weld
Yuma
Totals	\$14,432,925	\$58.42	273,386	\$14,372,391	\$52.57	\$9,008,238	\$8,951,760	\$8,092,558	\$12,168,660

ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

FIFTH ANNUAL REPORT

County	Improvements on Public Lands		Equities in State and School Lands		Town and City Lots		Improvements on Town and City Lots	
	1915	1916	1915	1916	1915	1916	1915	1916
Adams	66,115	\$ 31,740	\$ 26,360	\$ 39,110	\$ 1,757,515	\$ 1,745,330	\$ 691,460	\$ 678,535
Alamosa	1,980	5,415	6,000	5,053	429,102	422,058	644,403	653,202
Arapahoe	19,250	8,680	16,020	17,780	2,290,715	2,132,410	1,794,490	1,865,390
Archuleta	7,120	9,078	360	680	92,764	84,271	122,731	122,960
Baca	4,645	67,893	19,335	19,600	9,085	26,555
Bent	29,910	31,770	25,245	24,365	275,125	256,140	522,170	501,530
Boulder	4,982,490	5,135,440	7,410,100	7,498,890
Chaffee	115,740	27,840	861,897	854,165	1,830,498	1,820,150
Cheyenne	43,640	41,480	28,240	33,030	91,890	96,340
Clear Creek	4,560	5,160	563,420	539,000	861,150	889,370
Concepcion	21,207	22,301	49,219	60,895	180,440	184,508	550,821	573,459
Costilla	23,545	23,430	235,713	231,440	121,164	126,040
Crowley	37,010	81,915	64,799	19,631	343,364	327,830	357,617	409,200
Custer	8,975	8,870	23,115	22,155	109,880	105,980
Delta	18,380	10,470	944,870	950,415	1,416,965	1,480,365
Denver	117,302,480	113,882,530	94,352,700	102,423,740
Dolores	26,125	37,868	74,031	74,297	133,275	132,105
Douglas	7,325	7,900	59,610	61,105	231,230	230,885
Eagle	21,985	23,430	1,326	2,020	95,351	92,196	221,515	232,665
Elbert	19,453	23,920	57,295	75,662	35,125	49,323	180,875	186,335
El Paso	48,680	46,650	36,500	30,580	14,659,880	14,413,270	18,225,820	17,936,520
Fremont	9,475	12,760	7,649	8,760	1,703,675	1,683,675	2,066,055	2,095,120
Garfield	58,315	52,650	755,595	693,235	1,577,565	1,453,895
Gunnison	25,508	32,019	521,356	510,192
Hinsdale	23,435	22,935	9,270	8,580	107,965	117,545	194,325	201,635
Huerfano	14,620	14,530	2,330	2,300	339,810	328,970	944,315	967,000
Jackson	8,215	6,240	47,582	46,025	66,495	65,925
Jefferson	99,600	217,248	692,476	684,111	1,055,000	1,038,287
.....	8,775	14,230	5,525	6,950	53,775	51,335	79,870	88,390
.....	46,965	46,315	11,720	10,350	1,005,870	1,015,780	1,352,820	1,338,185

COLORADO TAX COMMISSION

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Kiowa	42,970	56,460	32,517	48,890	18,995	22,725	105,070	116,980
Kit Carson	39,684	66,365	16,518	17,256	93,615	120,139	289,761	312,772
Lake					516,110	516,145	1,571,100	1,462,695
La Plata	38,855	22,315	700	576	1,486,199	1,503,490	1,577,150	1,634,025
Larimer	48,240	49,030	22,975	30,780	3,285,340	3,414,750	4,480,240	4,584,455
Las Animas								
Lincoln	79,785	81,840			3,432,845	3,432,845	4,232,905	4,178,449
Logan	42,450	48,780	22,260	38,000	162,645	155,610	278,520	292,360
Logan	183,595	184,910	79,440	74,815	985,825	1,011,204	1,357,425	1,501,800
Mesa	13,235	15,260			2,598,925	2,474,615	3,631,890	3,478,635
Mineral	3,010	8,750			30,879	31,545	138,466	122,805
Monte								
Monte	55,420	71,180	36,240	41,960	186,950	179,360	149,480	154,420
Montezuma	53,100	42,950	24,005	25,190	197,120	197,336	430,805	401,990
Montrose	73,245	116,925			1,662,500	1,041,480	1,444,630	1,461,310
Morgan	110,510	146,470	21,890	25,130	885,250	892,520	1,339,900	1,369,280
Otero	146,570	158,215	167,525	168,205	1,872,565	1,859,905	3,675,365	3,671,025
Ourray	8,480	5,095			202,830	193,325	540,900	518,247
Park	55,055	42,780	8,463	8,990	108,935	107,900	210,095	207,880
Phillips	22,950	20,272		4,538	122,643	121,220	209,724	211,180
Pitkin	17,285	14,625			129,940	129,115	206,730	211,560
Prowers	88,040	104,235	17,310	21,030	702,920	667,380	1,057,605	1,070,735
Pueblo	78,845	110,500	149,475	169,805	11,386,336	11,177,494	13,774,417	13,615,294
Rio Blanco	32,370	30,480			144,085	140,725	273,725	270,525
Rio Grande	75,020	73,840	89,230	140,010	505,110	501,810	1,074,655	1,049,285
Routt	97,175	105,345	92,304	85,738	510,320	583,554	733,970	780,367
Saguache	41,067	47,775	31,295	106,891	251,306	230,674	415,820	403,390
San Juan					198,417	198,337	615,243	593,975
San Miguel	132,185	68,352	3,008	5,688	234,010	246,630	844,745	842,850
Sedgwick	7,650	6,450	14,141	15,800	151,676	152,192	285,020	267,672
Summit	3,740	3,320			83,645	82,545	284,115	274,935
Teller	43,010	42,340			339,580	245,750	1,135,430	1,119,280
Washington	20,000	3,625	12,487	30,610	105,715	135,050	198,415	202,775
Weld	182,700	230,850	78,960	101,820	2,866,890	3,110,410	5,022,370	5,115,410
Yuma	76,291	71,165	58,399	75,940	242,640	257,365	340,485	379,340
Totals	\$2,738,219	\$2,943,075	\$1,334,320	\$1,544,838	\$185,128,581	\$181,348,736	\$189,606,701	\$197,612,846

MULES

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Kiowa	3,465	202,385	58.40	3,595	210,955	59.17	336	30,130	92.42	455	39,570	86.96
Kit Carson	10,165	713,073	70.15	11,541	786,639	68.08	1,119	76,775	68.61	1,347	91,960	68.27
Lake	946	83,120	37.86	930	80,926	37.96	178	11,270	63.31	196	12,830	65.40
La Plata	4,464	306,905	68.75	4,584	316,400	69.02	694	82,770	119.27	780	90,405	116.00
Larimer	9,619	846,525	38.00	9,253	911,330	38.50	60.95	70,200	100.00	1,108	118,875	107.48
Las Animas	9,794	489,705	50.00	8,674	528,722	59.82	532	38,910	71.80	847	67,140	79.27
Lincoln	6,300	294,530	55.57	6,636	396,950	69.82	532	38,910	71.80	847	67,140	79.27
Logan	10,180	833,159	31.84	11,000	944,740	36.88	1,332	146,870	111.01	1,091	97,995	89.82
Mesa	7,367	481,550	65.36	6,338	443,365	64.92	632	49,755	77.50	435	81,340	73.74
Mineral	551	27,055	49.10	540	26,300	49.82	17	940	55.30	16	1,235	80.32
Moffat	4,922	265,960	54.03	5,709	329,540	57.74	32	3,030	94.60	34	3,230	94.71
Montezuma	3,586	265,050	73.91	3,674	242,320	66.12	159	14,375	90.41	176	15,803	89.79
Montrose	6,804	500,965	73.00	7,573	525,935	69.50	311	30,520	98.00	400	36,760	91.85
Morgan	6,803	567,920	83.50	7,532	685,430	90.40	466	47,680	102.30	434	54,480	112.55
Otero	8,173	619,315	75.79	8,155	675,320	82.87	1,043	95,940	91.54	1,246	115,590	92.77
Ouray	1,508	85,405	56.63	1,513	80,630	53.29	70	4,810	68.71	50	3,630	72.60
Park	2,055	119,470	58.14	2,111	129,320	61.21	50	3,885	77.70	48	3,980	82.92
Phillips	4,308	266,951	61.93	4,311	258,335	62.26	461	30,325	66.82	394	30,850	78.00
Pitkin	1,681	114,405	68.00	1,537	104,325	65.74	52	2,895	55.67	36	2,575	72.00
Prowers	8,834	531,430	60.00	9,430	620,765	65.00	1,035	88,945	81.00	1,453	118,170	81.00
Pueblo	7,614	515,080	67.66	7,574	509,875	67.32	483	41,935	86.80	513	53,445	104.18
Rio Blanco	5,001	276,830	55.36	4,891	259,005	52.95	106	9,500	89.62	136	13,420	106.51
Rio Grande	3,189	235,560	73.86	3,055	223,215	75.03	396	48,045	117.75	332	43,430	110.77
Routt	7,722	561,115	72.66	8,009	577,320	72.23	190	16,715	87.97	193	17,190	89.06
Saguache	4,876	232,422	47.67	4,829	230,337	49.75	215	15,310	70.74	192	16,110	84.07
San Juan	113	7,990	70.70	116	7,495	64.61	94	6,975	74.20	71	7,075	99.64
San Miguel	2,532	180,310	71.41	2,397	163,167	71.93	250	18,725	74.90	153	12,500	81.70
Sedgwick	3,302	250,685	75.87	3,450	271,465	73.33	198	16,175	82.55	238	20,490	82.50
Summit	596	51,300	52.50	598	51,310	73.50	12	3,020	75.00	12	3,885	73.75
Teller	1,741	98,430	56.56	1,428	85,880	60.14	34	3,020	68.82	37	4,280	115.67
Washington	10,333	702,099	67.62	11,889	884,482	72.71	517	37,655	72.83	701	52,175	74.40
Weld	13,711	1,968,440	83.02	26,707	2,328,400	87.18	2,308	260,270	113.60	2,707	276,430	101.76
Yuma	14,509	833,292	67.43	15,063	866,135	66.20	2,356	138,528	56.80	2,179	137,075	62.90
Totals	296,368	\$20,031,314	\$67.59	307,902	\$21,716,479	\$70.53	23,284	\$1,991,820	\$85.54	26,247	\$2,300,481	\$87.66

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COLORADO TAX COMMISSION

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Kiowa.....	44	9,475	215.35	14,916	647,320	43.43	20,372	858,760	42.15
Kit Carson.....	32	475	14.84	46	179.89	8,255	17.43	15,136	535,196	35.22	19,798	755,450	38.10
Lake.....	133	2,135	16.05	165	2,085	12.63	868	30,410	35.03	742	29,680	40.00
La Plata.....	16,337	570,500	34.82	18,350	688,640	37.53
Larimer.....	18,814	752,580	40.00	20,210	788,210	39.00
Las Animas.....	37,904	1,328,640	35.00	40,432	1,617,280	40.00
Lincoln.....	28,008	981,180	35.03	30,182	1,359,830	37.58
Logan.....	26,077	1,076,443	41.28	28,547	1,233,250	41.18
Mesa.....	31,339	1,178,570	37.53	34,081	1,213,275	37.86
Mineral.....	2,072	75,020	36.24	1,677	62,845	37.48
Moffat.....	39,422	1,684,320	42.72	35,545	1,570,330	44.18
Montezuma.....	60	1,530	25.50	62	26.05	1,615	17,547	618,325	35.23	17,297	643,320	37.19
Montrose.....	21,084	767,370	36.40	23,731	935,645	39.40
Morgan.....	18,747	651,350	34.75	16,349	684,070	40.80
Otero.....	18,747	804,645	42.92	8,797	398,985	45.35
Ouray.....	67	1,005	15.00	60	15.18	910	7,716	271,780	36.54	7,567	285,940	37.78
Park.....	82	850	10.37	90	10.00	900	16,732	682,053	40.64	18,114	734,580	40.55
Phillips.....	7,115	245,435	35.00	8,240	308,154	37.37
Pitkin.....	27	365	13.57	15	10.00	150	6,917	315,285	45.58	7,259	269,505	37.15
Prowers.....	18,050	690,860	38.26	20,023	955,260	38.00
Pueblo.....	16,209	642,915	39.66	18,521	780,665	39.99
Rio Blanco.....	36,867	1,475,195	41.13	32,997	1,369,725	41.51
Rio Grande.....	11,297	405,100	35.85	10,028	379,510	37.84
Routt.....	3	10.00	30	45,111	1,731,320	38.37	44,502	1,838,805	41.31
Saguache.....	73	5.00	364	36,732	1,430,639	38.95	34,451	1,346,117	39.07
San Juan.....	12	120	10.00	18,878	791,649	41.94	14,674	604,790	41.21
San Miguel.....	31	415	13.40	34	15.15	515	(2) 3,194	227,280	36.75	6,980	254,961	37.96
Sedgwick.....	4	700	175.00	6	800	133.33	(1) 3,178	112,852	35.51	2,856	108,968	38.15
Summit.....	9	95	10.50	9	125	95	4,066	143,210	36.45	4,523	164,490	36.36
Teller.....	27	130	5.00	35	500	500	25,837	963,914	37.31	26,745	1,063,187	38.75
Washington.....	5	1,050	210.00	34,289	1,283,380	37.46	30,477	1,199,510	39.60
Weld.....	(1) 36,686	1,239,119	34.72	33,514	1,048,010	31.28
Yuma.....	113	25,650	227.00	115	23,425	203.70	997,823	\$37,548,016	\$37.63	1,060,697	\$41,753,053	\$39.86
Totals.....	1,357	\$67,322	\$49.61	1,531	\$69,324	\$45.28
(1)—Includes milch cows. (2)—Includes cattle fed in transit.													

ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	Number	MILCH COWS			SHEEP		
		1915	1916	Average Per Hd	1915	1916	Average Per Hd
		Amount	Amount	Per Hd	Amount	Amount	Per Hd
Adams	4,070	\$ 255,440	\$ 265,235	\$71.29	\$ 26,970	\$ 14,740	\$4.36
Alamosa	464	24,055	32,740	63.44	2,305	10,810	4.50
Arapahoe	3,203	199,580	219,240	62.40	39,875	38,130	4.70
Archuleta	14,150	50.53	143,714	54,537	5.00
Baca	2,215	56.79	105,000	37,640	4.00
Bent	1,008	59,485	72,755	60.13	132,240	182,225	3.02
Boulder	4,877	281,620	277,570	56.30	1,595	2,880	4.31
Chaffee	848	43,560	52,010	60.08	13,500	3,375	4.69
Cheyenne	25,340	33,000	5.00
Clear Creek	86	4,310	5,580	60.00
Conejos	480	27,840	29,520	60.00	185,893	438,009	5.24
Costilla	52	3,640	6,825	65.00	42,568	85,139	3.60
Crowley	1,074	52,335	71,040	60.71	33,788	25,470	4.00
Custer	1,173	10,420	14,780	60.00	6,354	750	2.00
Delta	1,838	116,175	150,385	62.40	34,920	110,155	5.27
Denver	1,559	86,310	134,660	60.00
Dolores	64	2,850	4,180	60.58	35,131	39,231	5.00
Douglas	4,005	222,800	254,655	62.66	235	(1) 104	5.48
Eagle	732	34,190	38,250	60.13	25,188	16,540	5.00
Elbert	5,479	252,285	304,068	60.23	68,110	90,955	4.90
El Paso	6,494	321,700	377,730	60.00	27,000	13,270	4.08
Fremont	861	51,740	59,260	63.00	100	500	5.00
Garfield	2,419	145,260	136,985	61.78	49,560	55,955	5.00
Gilpin	147	7,350	10,200	60.00
Gladwin	818	49,080	51,300	60.00	680	1,440	5.00
Gunnison	97	5,820	7,920	60.00	104,337	181,790	6.14
Hinsdale	32	1,600	4,750	60.00	38	220	5.50
Huerfano	41,964	69.50	93,133	100,500	5.10
Hudson	418	22,990	32,820	55.00	1,675	3,090	5.00
Jefferson	2,460	157,600	173,750	60.00	1,280	2,605	5.00

Kiowa	1,039	62,340	60.00	9,081	32,395	3.56	7,820	39,100	5.00
Kit Carson	5,331	325,860	60.00	3,316	12,033	3.63	684	3,425	5.00
Lake	531	33,560	60.91	41,510	104,034	2.50			
La Plata	1,942	116,520	60.00	1,799	109,415	60.78	48,713	253,375	5.21
Larimer	3,656	218,333	60.00	5,057	308,320	60.00	11,330	56,165	5.00
Las Animas	977	58,520	60.00	1,083	71,820	66.31	101,390	509,450	5.00
Lincoln				2,000	100,000	50.00	9,780	39,120	4.00
Logan	3,283	192,455	58.53	3,358	203,765	60.68	424	2,365	5.34
Mesa	3,358	188,965	56.27	3,121	191,960	61.50	27,152	137,170	5.05
Mineral	110	5,010	45.55	97	5,235	53.87	7,035	35,175	5.00
Moffat									
Montezuma	1,388	67,380	48.47	1,743	63,125	60.52	11,132	54,740	4.93
Montrose	2,192	127,340	59.50	2,256	142,845	63.90	29,636	161,785	4.76
Morgan	3,615	187,130	53.25	3,652	226,790	62.10	(1)40,335	379,155	6.04
Otero	3,395	205,310	60.47	3,296	199,330	60.48	59,949	97,430	3.04
Ouray	432	25,320	60.00	371	22,365	60.28			
Park	217	13,020	60.00	236	14,160	60.00	24,090	36,160	5.25
Phillips	2,446	114,525	47.35	2,305	138,300	60.00	100,130	153,420	5.00
Pitkin				100	6,000	60.00			
Prowers	1,095	133,670	62.10	2,477	153,595	62.00	16,040	53,610	5.00
Pueblo	3,775	226,690	60.05	3,222	206,780	62.24	52,740	137,560	3.79
Rio Blanco	321	4,335	52.79	746	44,320	60.08	8,271	35,335	5.00
Rio Grande	1,452	72,500	50.00	1,460	87,860	60.05	110	125	5.00
Routt	2,086	127,430	61.08	2,125	132,240	62.70	261,150	320,340	5.05
Saguache	176	8,310	50.62	268	16,090	60.04	318,950	163,370	5.00
San Juan	85	4,810	56.58	91	5,545	60.93	344,444	99,325	5.00
San Miguel	745	46,220	60.70	782	50,310	64.21	20,300	36,405	5.00
Sedgwick	1,192	71,520	60.00	931	56,030	60.11	10,015	2,410	5.00
Summit				202	13,515	68.74	4,260	2,265	5.00
Teller	1,020	49,490	48.51	756	45,500	60.18	228	280	4.00
Washington				2,350	141,595	60.25			
Weld	12,294	689,590	56.09	9,121	569,780	62.46	10,483	23,547	3.98
Yuma				2,349	131,720	46.23	17,287	79,720	5.32
Totals	101,037	\$5,786,218	\$57.27	110,232	\$8,723,117	\$60.99	1,157,544	\$5,089,373	\$4.77

(1)—Includes goats. (2)—Includes sheep fed in transit.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO
TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	Number	SWINE				GOATS			
		1915	1916	Average Per Head	Number	Amount	Average Per Head	Number	Amount
Adams	7,604	\$ 58,405	\$ 69,480	\$7.50	11,478	\$ 6,05			
Alamosa	1,637	12,480	17,282	8.13	2,369	7.30			
Arapahoe	2,982	23,390	32,710	7.90	3,757	8.70	\$ 50		
Archuleta	637	3,398	4,374	5.33	850	5.00	3,322		\$1.64
Baca	1,325	7,735	16,758	5.83	2,309	7.25		2,157	\$ 3,544
Bent	1,264	9,220	13,480	7.30	2,114	6.37			
Boulder	3,294	24,695	23,120	7.50	2,863	8.08			
Chaffee	3,225	3,370	7,095	6.42	884	7.10	20	20	60
Cheyenne	329	2,320	9,075	7.05	962	9.44			
Clear Creek	70	60
Conejos	2,161	15,776	35,337	7.30	4,215	8.38			
Costilla	1,485	13,057	22,774	8.79	2,704	8.31	1,400	368	736
Crowley	1,817	11,165	20,560	6.14	3,517	5.81		177	410
Custer	295	1,510	1,070	5.11	133	6.00	830		
Delta	2,723	23,005	28,300	9.00	4,239	6.60			
Denver
Dolores	32	222	438	6.93	64	6.84			
Douglas	1,421	13,735	15,500	9.00	1,680	9.22			
Eagle	856	4,560	3,760	5.33	831	4.53			
Elbert	2,857	18,728	26,925	6.54	3,456	7.42			
El Paso	3,313	34,320	33,860	9.00	4,391	7.71	30	480	1,800
Fremont	1,404	10,135	9,900	7.15	1,740	5.69			
Garfield	5,120	28,645	32,780	5.59	5,879	5.57			
Gilpin
Grand	375	1,875	3,035	5.00	424	7.37			
Gunnison	288	1,797	1,755	6.24	414	4.23			
Hinsdale	12	60	85	5.00	17	5.00		7	18
Huerfano	489	3,048	4,456	6.24	706	6.30	1,372	1,029	3,088
Jackson	186	935	1,015	5.00	159	6.38	30		
Jefferson	3,096	27,800	24,650	9.00			

COLORADO TAX COMMISSION

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Kiowa	5,445	10.35	616	6,330	10.27
Kit Carson	3,066	8.63	4,555	49,183	10.79
Lake	2,471	56	440	7.88
La Plata	3,306	5.99	3,835	24,005	6.19	1,881	3,840	2,04	2,03
Larimer	5,658	9.00	5,838	45,465	8.50
Las Animas	1,780	10.00	810	8,100	10.00	20,435	40,870	2.00	2.02
Lincoln	2,868	7.68	3,315	25,470	6.98
Logan	6,253	7.62	6,095	51,539	8.45
Mesa	4,649	7.70	4,332	24,632	5.52
Mineral	35	3.43	6	20	3.34	15	50	3.34	3.00
Moffat	1,026	8.34	1,424	11,500	8.08
Montezuma	2,342	7.07	4,024	27,306	6.79	37	115	3.11	2.19
Montrose	2,836	6.00	6,680	34,400	6.20
Morgan	6,322	7.20	6,781	50,860	7.50
Otero	8,331	5.97	7,141	45,985	6.44
Ouray	283	5.47	283	1,905	6.72
Park	85	7.70	113	830	7.35
Phillips	1,822	10.00	1,792	17,920	10.00	30	120	4.00	2.71
Pitkin	679	5.52	605	3,560	5.90
Prowers	3,021	6.78	4,569	34,270	7.50
Pueblo	4,028	6.05	3,858	23,605	6.12
Rio Blanco	1,026	6.76	634	4,655	7.23
Rio Grande	6,016	7.95	7,496	59,860	7.98	260	520	2.00	2.00
Routt	2,446	20.785	2,817	18,380	6.70	135	345	2.55	3.86
Saguache	2,306	8.43	3,834	28,349	7.55	500	1,350	2.50	2.50
San Juan
San Miguel	334	2.746	374	2,319	7.54	198	520	2.63	3.86
Sedgwick	2,671	23.150	1,797	21,554	12.00
Summit	67	670	66	10,000	10.00
Teller	296	1.610	287	1,140	5.02	557	1,390	2.50	2.46
Washington	5,339	37.404	6,577	49,514	7.65	25	85	3.40
Weld	20,444	126,620	15,937	118,180	7.41
Yuma	14,047	96,945	12,217	107,560	8.81
Totals	163,143	\$1,183,743	181,140	\$1,359,420	\$7.50	28,467	\$56,659	\$1.99	\$76,666
									\$2.34

ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	POULTRY					BEES				
	1915		1916		Average Per dozen Stands	1915		1916		Average Per Stand
	Number Dozen	Amount	Average Per dozen	Number Dozen		Amount	Average Per Stand	Amount	Number Stands	
Adams	3,421	\$ 17,060	\$5.00	3,386	170	\$ 515	\$3.00	\$ 900	300	\$3.00
Alamosa	577	2,081	3.60	876	118	3,169	4.69	235	98	2.80
Arapahoe	2,116	10,710	5.00	2,400	572	12,450	5.20	1,605	654	2.90
Archuleta
Baca
Bent	8,115	9,320
Boulder	3,500	4,780	3.28	3,171	3,171	3.08
Chaffee	25	170	6.80	31	11,495	2.93	40	10	4.00
Cheyenne	735	50
Clear Creek
Conejos
Costilla	198	1,316	6.64	285	1,729	6.06
Crowley	1,439	6,505	4.52	2,201	1,608	11,253	5.11	4,579	1,327	3.01
Custer
Delta	2,842	14,210	5.00	3,060	5,047	15,300	5.00	15,275	4,699	3.13
Denver
Dolores	71	255	5.00	90	24	450	5.00	120	30	90
Douglas	124	780	5.00	1,350	6,750	5.00	8,230	150	3.13
Eagle	3,275	3,105
Elbert	1,234	32	6,206	5.03	94	54	138
El Paso
Fremont	2,620	13,480	5.14	2,907	257	14,560	5.00	1,220	210	640
Garfield	1,978	11,220	5.67	2,242	571	12,290	5.48	1,715	264	3.14
Gilpin	2,442	14,505	5.93	2,500	3,360	13,525	5.41	10,080	2,936	3.00
Grand	370	1,850	5.00	331	1,655	5.00
Gunnison
Hinsdale	65
Huerfano
Jackson	222	1,110	5.00
Jefferson	4,270	21,350	5.00	4,445	1,898	22,225	5.00	5,670	2,631	7,895
	3.00

COLORADO TAX COMMISSION[illegible]

(1) Includes bees.

COLORADO TAX COMMISSION

145

Kiowa	43	5,980	43	6,210	18	535	29.72	6	90	15.00
Kit Carson	48	712	33	367	22	141	6.41	24	159	6.62
Lake										
La Plata					7	90	12.87	4	40	10.00
Larimer		(1) 370,465		(1) 388,530						
Las Animas		27,270		5,140						
Lincoln										
Logan		(1) 105,551		(1) 185,325	65	783	12.04	69	740	10.72
Mesa	6	1,220						134	1,520	12.09
Mineral					1	15	15.00	1	10	10.00
Moffat	55	2,200	46	1,860						
Montezuma										
Montrose					90	810	9.00	64	645	10.00
Morgan	(1)	215,680		(1) 220,010	179	2,120	12.00	148	1,480	10.00
Otero	1,294	52,715		(1) 270,275	136	1,205	8.86	189	1,550	8.20
Ouray										
Park										
Phillips			48	10,455						
Pitkin					22	190	8.63	27	270	10.00
Powers	402	28,590	448	29,480	21	225	10.70	30	350	11.00
Pueblo	445	14,590	249	16,180	202	2,995	14.82	199	2,970	14.92
Rio Blanco										
Rio Grande	18	5,410	17	4,990						
Routt	62	3,350	39	1,890	1	25	25.00	10	165	16.50
Saguache	(2) 50	327			7	65	9.29	9	70	7.78
San Juan			16	160						
San Miguel			29	6,150	12	150	12.50	4	50	12.50
Sedgwick	31	6,560								
Summit			82	2,960	3	30	10.00			
Teller	81	2,800								
Washington	32	9,350	50	13,109						
Weld	(1)	419,940		(1) 558,550	67	870	12.99	77	800	10.32
Yuma			70	1,155				7	95	13.57
Totals	8,957	\$1,527,558	4,906	\$1,921,726	2,852	\$33,263	\$11.66	3,024	\$44,194	\$14.61

(1) Live stock fed in transit. (2) Includes asses. (3) Includes motorcycles.

COLORADO TAX COMMISSION

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Kiowa	6	600	100.00	4	350	87.50	79	34,325	307.91	154	233.08
Kit Carson	6	600	100.00	6	594	99.00	130	43,455	334.27	320	43,595
Lake	26	2,655	110.52	26	3,125	125.00	77	44,785	589.27	116	112,520
La Plata	7	1,200	171.42	8	1,025	128.12	117	60,770	520.00	184	634.60
Larimer	127	12,700	100.00	135	13,255	98.25	943	383,555	406.73	1,364	72,190
Las Animas	8	800	100.00	17	1,700	100.00	370	201,001	543.24	503	494,280
Lincoln	47	4,545	96.70	76	7,810	102.76	434	171,825	395.45	774	212,462
Logan	43	6,005	38.49	82	8,530	104.00	304	124,855	409.31	439	74,760
Mesa	3	210	70.00	4	250	62.50	7	2,250	321.43	12	281,215
Mineral	3	210	70.00	4	250	62.50	7	2,250	321.43	12	155,785
Moffat	1	150	150.00	1	100	100.00	34	20,230	595.00	56	3,600
Montezuma	12	1,175	98.00	13	1,310	100.00	64	22,970	358.91	82	19,010
Montrose	43	4,430	103.00	57	5,730	100.50	213	82,340	386.00	296	27,195
Morgan	52	5,545	106.53	50	3,500	70.00	306	110,160	360.00	611	96,025
Otero	5	690	138.00	10	1,170	117.00	37	14,815	400.00	67	208,960
Ouray	3	350	116.57	1	110	110.00	64	24,325	380.08	107	234,525
Phillips	20	1,360	68.00	21	1,155	55.00	216	56,505	257.00	386	31,160
Pitkin	28	2,335	101.90	293	29,380	100.30	1,061	491,225	462.98	1,467	37,610
Prowers	4	300	75.00	6	480	80.00	45	22,750	505.55	92	361,560
Pueblo	11	1,195	108.63	11	1,100	100.00	126	41,325	327.18	190	73,485
Rio Blanco	1	150	150.00	1	150	150.00	3	1,300	433.33	9	13,735
Rio Grande	5	725	145.00	10	1,310	131.00	40	17,190	429.75	79	104,970
Routt	3	290	95.67	5	370	74.00	81	51,510	287.00	287	636,375
Saguache	11	1,195	108.63	11	1,100	100.00	126	41,325	327.18	190	37,470
San Juan	1	150	150.00	1	150	150.00	3	1,300	433.33	9	81,520
San Miguel	5	725	145.00	10	1,310	131.00	40	17,190	429.75	79	305.00
Sedgwick	1	180	180.00	6	575	115.00	83	25,025	301.50	155	432.79
Summit	2	200	100.00	5	500	100.00	13	5,800	430.80	29	12,800
Teller	7	820	117.14	45	4,500	100.00	193	110,106	570.77	276	441.40
Washington	93	9,310	100.10	15	1,070	71.33	142	47,980	337.00	351	147,490
Weld	8	800	100.00	15	1,070	71.33	142	47,980	337.00	351	108,850
Yuma	8	800	100.00	15	1,070	71.33	142	47,980	337.00	351	368.51
Totals	2,383	\$205,467	\$86.22	3,070	\$291,490	\$94.94	18,760	\$7,739,534	\$412.55	28,462	\$11,063,616

(1) Includes bicycles.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

CARRIAGES AND VEHICLES

MUSICAL INSTRUMENTS

FIFTH ANNUAL REPORT												
County	Number	1915			1916			1917				
		Amount	Average Value	Number	Amount	Average Value	Number	Amount	Average Value	Number		
Adams	2,775	\$ 69,230	\$24.97	2,572	\$ 67,395	\$26.16	436	\$ 28,920	\$ 66.33	458	\$ 31,190	\$ 68.00
Alamosa	672	8,938	10.40	874	8,613	23.03	177	14,210	104.22	140	17,865	127.60
Archuleta	1,592	35,805	22.50	1,513	36,860	24.40	727	50,860	70.00	743	62,830	72.40
Archuleta	466	17,127	36.76	493	14,121	36.00	72	6,732	93.63	73	6,426	86.00
Baca	1,330	19,951	15.00	1,452	29,060	20.00	30	2,605	86.00	98	3,741	38.17
Bent	1,020	20,985	20.57	1,210	25,395	20.98	193	17,715	92.00	210	19,250	91.67
Boulder	2,806	85,630	30.52	2,873	83,860	22.23	1,488	178,465	119.93	1,498	182,180	121.62
Chaffee	608	18,885	31.06	605	19,115	31.59	396	40,635	102.61	415	43,735	105.38
Cheyenne	381	5,820	15.27	313	6,405	20.46	57	5,360	94.03	58	6,870	101.21
Clear Creek	230	7,835	34.00	211	7,440	35.26	192	20,240	105.00	179	19,240	107.43
Conejos	693	18,642	26.00	936	24,221	32.00	115	8,729	76.00	178	13,253	74.00
Costilla	563	23,760	42.20	622	24,945	40.10	108	6,485	60.00	132	8,403	63.65
Crowley	1,158	21,219	18.32	1,238	30,022	24.23	280	20,385	81.14	297	22,726	76.45
Custer	420	9,865	23.49	410	9,635	23.26	58	2,695	46.46	65	3,935	47.61
Delta	2,912	69,295	24.00	2,485	64,815	26.10	500	51,175	102.00	518	53,585	103.50
Denver	5,758	251,630	43.70	5,055	227,510	45.00	21,015	1,787,130	85.04	21,830	2,072,620	94.98
Dolores	77	4,649	60.41	97	6,130	52.88	36	4,825	134.03	37	5,270	142.43
Douglas	1,043	19,735	19.00	703	16,405	23.33	167	14,125	84.00	167	13,335	79.35
Eagle	647	16,770	25.92	557	14,855	26.67	153	14,420	94.30	145	13,965	96.31
Elbert	1,151	21,455	18.64	1,242	23,112	22.63	135	7,456	55.23	172	11,105	64.36
El Paso	2,792	86,690	31.05	2,473	78,350	31.67	2,755	260,060	94.39	2,796	255,210	91.00
Fremont	1,842	48,960	26.53	1,974	48,110	24.36	705	70,340	99.77	743	75,400	101.48
Garfield	1,809	60,225	33.29	1,735	50,720	29.65	397	52,625	132.56	419	44,320	105.77
Gilpin	226	7,445	32.94	168	6,665	40.00	144	13,785	96.72	111	10,550	96.00
Grand	439	16,070	32.86	461	14,725	31.94	129	7,615	59.00	100	8,165	81.65
Gunnison	699	18,673	26.71	705	20,195	28.64	195	19,570	100.36	211	23,110	109.52
Hinsdale	110	2,870	26.09	108	2,739	25.84	52	4,120	79.23	47	3,760	80.00
Huerfano	1,210	38,321	31.67	1,118	33,954	28.50	169	16,545	97.90	150	15,055	102.70
Jackson	339	11,475	29.50	359	10,480	28.19	57	7,900	138.60	73	8,870	121.50
Jefferson	1,710	61,590	36.00	1,577	60,680	36.00	540	64,680	120.00	568	67,220	118.00

COLORADO TAX COMMISSION

149

Kiowa	747	13,640	18.25	841	16,575	19.70	137	8,850	60.94	87	7,240	83.21
Kit Carson	1,871	34,260	18.31	2,058	41,853	20.33	389	18,246	40.91	479	22,807	47.61
Lake	934	37,875	40.55	920	37,345	40.59	553	57,150	103.34	532	59,850	102.83
La Plata	1,425	50,660	35.55	1,418	49,550	34.95	439	49,885	113.86	451	50,015	108.49
Larimer	3,905	108,050	27.67	2,045	95,330	46.51	1,310	158,715	121.13	1,399	170,755	132.00
Les Animas	2,369	46,287	20.46	2,366	52,998	22.40	381	46,310	121.30	350	42,245	130.70
Lincoln	1,048	21,020	19.40	1,129	26,430	23.17	180	11,850	62.50	186	11,190	80.17
Logan	2,300	59,221	26.15	2,404	62,325	26.17	653	63,533	88.71	704	71,120	101.03
Mesa	2,179	95,120	43.55	2,178	76,860	35.23	1,210	116,777	96.50	1,085	106,705	87.42
Mineral	169	4,700	27.32	165	4,805	27.31	65	9,275	142.70	63	8,975	132.47
Moffat	629	20,270	32.23	758	22,170	29.25	82	10,100	123.17	93	10,630	114.19
Montezuma	963	37,280	33.71	991	31,385	31.57	218	27,170	124.63	236	27,010	114.83
Montrose	2,820	82,865	31.00	2,340	71,440	30.50	636	69,780	109.00	667	68,915	103.22
Morgan	1,618	43,860	26.60	1,701	46,030	27.06	583	55,430	95.00	593	58,430	98.70
Otero	2,540	68,785	27.08	2,604	72,185	27.72	1,113	113,695	102.15	1,233	122,975	100.55
Ouray	450	13,795	32.88	440	11,390	25.88	150	14,385	99.23	140	13,475	96.25
Park	532	18,745	32.21	633	19,210	30.35	94	12,335	136.54	138	12,130	141.05
Phillips	755	18,860	25.00	748	18,270	26.30	164	14,325	91.00	158	14,975	108.00
Pitkin	423	12,680	23.23	396	10,435	26.50	262	21,320	84.50	288	21,470	83.00
Prowers	1,433	35,750	24.00	1,318	45,030	24.00	311	32,400	104.00	356	36,800	100.00
Pueblo	3,171	112,070	35.34	2,863	99,575	34.78	2,464	214,445	87.03	2,406	201,900	83.91
Rio Blanco	761	27,255	35.82	686	21,480	31.31	116	11,175	95.48	96	10,140	105.62
Rio Grande	820	27,840	33.55	820	22,685	27.60	167	16,770	100.40	143	14,030	98.00
Routt	2,070	61,905	29.90	2,177	61,390	28.10	283	32,325	116.00	350	38,175	109.07
Saguache	815	27,257	33.44	838	25,065	29.91	164	20,175	123.02	167	19,580	117.25
San Juan	88	4,475	50.35	85	4,195	49.35	74	7,595	102.63	79	7,895	99.93
San Miguel	738	26,895	36.44	629	22,595	35.92	199	27,745	139.42	195	26,610	136.46
Sedgwick	674	19,210	28.37	763	20,495	26.72	101	10,085	99.95	102	11,450	132.35
Summit	233	12,450	32.84	236	12,140	51.15	51	1,650	150.00	42	7,485	178.22
Teller	606	14,330	23.54	542	13,860	25.57	630	32,530	51.53	721	36,350	50.45
Washington	1,742	35,596	20.47	1,839	39,779	23.50	194	10,870	56.00	184	13,035	79.42
Weld	7,207	171,000	23.73	7,466	203,770	27.29	1,808	162,280	89.76	1,945	188,370	96.84
Yuma	3,016	58,598	19.42	2,836	61,465	21.70	388	26,194	70.09	395	28,965	72.33
Totals	88,492	\$2,519,805	\$28.48	85,232	\$2,471,412	\$29.00	46,977	\$4,287,367	\$ 91.26	48,621	\$4,654,070	\$ 95.10

ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

CLOCKS AND WATCHES

County	Number	1915		1916		Average Value	Bank Deposits in State		Bank Deposits Out of State	
		Amount	Number	Amount	Value		1915	1916	Amount	Amount
Adams	122	\$ 2,415		\$ 1,930	\$ 1,930	14.25	\$ 20,215	\$ 12,755	\$	\$
Alamosa	173	1,487	199	2,835	14.25	19,575	27,250	19,575		
Arapahoe	430	4,490	383	4,510	11.80	27,505	27,380	27,380		
Archuleta	65	643	84	639	7.60	1,350				
Baca	26	133	64	493	7.70	1,050		2,720		2,000
Bent	257	2,040	314	2,430	7.91			7,450		
Boulder	1,711	18,010	1,228	16,480	13.42	102,620		97,360	20,725	
Chaffee	250	2,815	285	2,965	10.40	6,090		3,990		
Cheyenne	63	660	45	430	10.00			1,000		
Clear Creek	163	1,920	85	390	10.47	2,200				
Conejos	108	310	122	1,177	9.64					
Costilla	113	1,003	107	1,024	9.57					
Crowley	263	1,941	439	3,116	7.09	19,315		29,015		
Custer	33	135	24	145	6.04					
Delta	255	2,335	193	2,040	10.60	18,400		48,395		
Denver	9,037	160,530	9,406	188,150	12.56	8,120,540	10,553,570			
Dolores	56	1,110	56	1,125	20.14					
Douglas	1,470	127	1,590	12.52			15,975		
Eagle	92	320	72	738	10.25					
Elbert	38	361	26	170	6.54		8,914	7,075		
El Paso	315	24,120	733	23,530	32.00		384,680	696,650		
Fremont	322	9,375	799	8,970	11.22		34,660	78,000	75,000	83,000
Garfield	611	6,360	880	7,745	8.80		21,800	15,800		
Gilpin	125	310		17,350	9,650		
Grand	106	1,460	105	1,360	12.95		5,400	9,150		
Gunnison	339	2,310	137	1,440	10.51					
Hinsdale	41	535	31	400	13.00					
Huerfano	366	3,597	354	2,937	8.29		21,251	18,175		
Jackson	103	780	130	890	6.85		600	200		
Jefferson	548	12,180	557	12,300	22.00		(1)69,230	(1)68,320		

COLORADO TAX COMMISSION

151

Kiowa	108	1,685	9.36	174	1,515	8.70	28,315	10,400
Kit Carson	774	3,352	4.33	1,005	3,157	3.18	58,448	42,624
Lake	105	2,625	25.00	1,044	2,540	24.42	58,448	46,745
La Plata	325	7,320	22.52	322	6,845	21.22	58,316	76,005
Larimer	922	12,305	13.34	1,238	14,880	12.00	707,575	436,885
Las Animas	621	9,920	15.00	776	12,416	15.00	111,000	120,000
Lincoln	80	820	10.25	66	760	11.37	(1)118,082	115,736	10,089
Logan	681	6,237	9.15	832	6,954	11.00
Mesa	1,152	12,791	11.10	885	10,036	11.34
Mineral	32	450	14.07	42	535	12.74
Moffat	46	520	11.30	60	660	11.00	7,550	13,370
Montezuma	125	1,150	9.20	120	955	7.96	2,086	4,000
Montrose	872	8,520	9.75	733	7,490	10.22	(1)40,775	47,060
Morgan	622	6,220	10.00	643	6,430	10.00	31,440	35,630
Otero	1,221	12,650	10.36	1,556	15,150	9.74	55,845	(1)103,210
Ouray	150	1,765	11.76	137	1,430	10.43	9,485	11,697
Park	160	2,330	14.56	135	2,005	14.55	20,745	13,275
Phillips	127	1,630	12.83	108	1,385	12.58	11,230	9,680
Pitkin	294	3,070	10.40	279	2,895	10.40	(1)2,460	20,985
Prowers	2,950
Pueblo	1,336	19,345	14.48	1,265	19,480	15.39	358,630
Rio Blanco	168	1,541	9.18	118	1,105	9.28
Rio Grande	68	680	10.00	63	650	10.40	17,800	7,800
Routt	380	3,205	8.43	363	3,590	9.89	48,720	26,445
Saguache	190	1,433	7.54	135	1,059	7.85
San Juan	54	1,270	23.11	54	1,260	23.33	(1)61,128	39,080	10,330
San Miguel	383	8,034	20.38	359	7,555	21.32	1,500	2,000
Sedgwick	39	420	10.16	29	305	10.51	1,400	1,900
Summit	16	115	7.20	15	105	7.00
Teller
Washington	178	869	4.89	193	902	4.67	6,865	284,130
Weld	851	10,530	12.38	1,012	12,430	12.28	252,120	19,075
Yuma	157	1,473	9.38	44	430	9.77	23,338
Totals	29,243	\$409,045	\$13.98	26,540	\$438,907	\$14.80	\$11,084,583	\$13,572,017	\$95,725
(1) Includes bank deposits out of state.									\$105,419

COLORADO TAX COMMISSION

153

Kiowa	30,175	7,400	24,910	28,490
Kit Carson	28,289	36,437	91,454	107,014
Lake	8,302	5,525	250	1,000	8,050	8,315
La Plata	20,990	11,775	18,515	128,200	123,200
Larimer	338,840	292,430	299,790
Las Animas	22,205	22,880	128,243	80,770
Lincoln	10,250	12,120	55,990	82,170
Logan	208,667	200,190	127,911	284,920	332,520
Mesa	63,575	35,100	110,680	96,430
Mineral	1,200	2,075	4,325	4,415
Moffat	22,660	40,180	35,930	42,500
Montezuma	2,058	2,800	1,000	40,455	37,285
Montrose	78,000	104,895	1,715	127,260	154,700
Morgan	14,940	26,540	15,880	114,010	148,920
Otero	26,285	20,025	27,700	133,835	157,160
Ouray	35,220	23,911	14,505	9,925	28,120	16,780
Park	16,235	16,100	13,200	40,510	40,795
Phillips	(1) 28,200	8,510	61,695	44,880
Pitkin	54,315	53,800
Prowers	1,900	4,450	4,750	56,380	81,450
Pueblo	(1) 423,610	70,000	69,405	74,570
Rio Blanco	20,360	9,525	44,355	45,710
Rio Grande	6,950	5,400	78,450	63,180
Routt	33,684	36,270	15,355	130,740	142,265
Saguache	25,685	21,444	82,795	79,012
San Juan	21,611	25,246	865	740
San Miguel	13,500	11,325	30,240	60,787	64,153
Sedgwick	950	37,950	37,670
Summit	1,885	1,805
Teller	37,310	30,330
Washington	36,855	36,411	2,465	147,675	181,997
Weld	645,990	630,930	177,830	557,770	554,640
Yuma	58,560	132,968	159,835
Totals	\$15,647,874	\$16,308,691	\$5,043,354	\$5,221,219	\$17,025	\$7,423,382	\$7,555,531

(1) Includes all money, credits, etc. (2) Includes hay, grain, etc.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	Hay, Grain and Other Farm Products		Average Amount of Money Invested in Merchandise		Amount of Capital Employed in Manufactures		Jewelry, Gold and Silver, Diamonds and Other Precious Stones	
	1915	1916	1915	1916	1915	1916	1915	1916
Adams	\$ 8,890	\$ 9,850	\$ 289,390	\$ 317,280	\$	\$	\$ 2,550	\$ 1,745
Alamosa	169,069	176,845	8,860	9,060
Arapahoe	4,415	2,450	163,555	145,940	2,350	73,710	2,735	12,540
Archuleta	149,397	152,100	77,800	71,800
Baca	43,360	60,350	420	125
Bent	132,270	158,095
Boulder	1,200	2,515	1,286,150	1,734,850	550,660	3,300	3,410
Chaffee	14,305	6,300	286,085	279,080	1,500,000	14,555	14,600
Cheyenne	18,100	18,360	52,150	58,198	810	860
Clear Creek	110,450	99,480	1,230	900
Conejos	236,313	245,364	1,760	710
Costilla	52,475	64,560	7,200	8,500	170	230
Crowley	665	275	183,330	249,158	27,375	28,700	125
Custer	185	1,525	33,350	32,100	390,420	439,790	2,100	1,900
Delta	444,745	463,110	6,500	7,650	285
Denver	17,502,920	17,879,810	27,975	18,885	2,805	2,425
Dolores	36,660	34,865	594,410	649,780
Douglas	8,335	6,330	53,355	62,215	825	825
Eagle	85,685	81,925	666,270	1,255,840	1,025	1,705
Elbert	102,935	102,465	405	255
El Paso	2,106,280	2,115,500	465	150
Fremont	8,710	10,330	271,785	347,950	84,180	74,940
Garfield	432,940	351,330	6,320	7,190
Gilpin	71,475	62,275	3,610	3,755
Grand	81,980	67,870	1,000
Gunnison	179,552	305,694	25,000	30,100	845
Hinsdale	6,925	6,325	112,025
Huerfano	397,574	374,097	1,200	1,200	245	220
Jackson	26,875	37,090	1,805	2,845
Jefferson	289,480	189,245	134,000	120,000	500
	16,000	16,325

COLORADO TAX COMMISSION

155

Kiowa	73,120	76,730	280	180
Kit Carson	170,030	215,143	1,407	1,205
Lake	862,155	543,830	3,600	3,950
La Plata	731,685	895,835	13,015	12,115
Larimer	1,117,975	1,806,710	24,030	25,755
Las Animas	1,308,150	1,181,821	58,500	7,725
Lincoln	128,430	146,790	8,355	9,470
Logan	570,032	537,335	9,285	7,570
Mesa	316,130	742,790	2,080	2,580
Mineral	50,130	48,550	370	360
Moffat	69,240	56,960	4,305	5,415
Montezuma	144,015	129,860	50,000	4,910
Montrose	5,530	375,910	1,500,000	15,665
Morgan	5,950	631,410	1,479,480	19,070
Otero	8,165	1,159,685	3,405	1,755
Ouray	2,005	85,135	6,350	1,405
Park	2,660	44,830	3,000	1,375
Phillips	550	104,810	536,990	1,080
Pitkin	880	90,050	672,325	2,270
Prowers	165	678,910	2,247,505	60,355
Pueblo	10,650	1,617,980	9,750	485
Rio Blanco	12,220	95,350	83,000	420
Rio Grande	3,750	286,370	200,933	3,430
Routt	3,375	260,830	175,611	1,345
Saguache	1,000	133,920	1,485	1,600
San Juan	8,915	136,600	16,610	17,025
San Miguel	725	402,230	650	600
Sedgwick	10,000	100,550	256,730	11,570
Summit	26,220	61,125	1,962,030	11,540
Teller	23,355	281,010	1,060	1,060
Washington	17,055	115,525	765	765
Weld	73,800	2,296,280	11,570	11,540
Yuma	19,480	319,685	1,060	1,060
Totals	\$224,075	\$41,655,204	\$19,413,290	\$1,027,405
		\$40,666,917	\$12,048,092	\$985,092

ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	Household Property		Libraries		Furniture and Fixtures		All Other Property	
	1915	1916	1915	1916	1915	1916	1915	1916
Adams	\$ 102,860	\$ 96,600	\$ 1,945	\$ 1,430	\$ 16,100	\$ 20,790	\$ 12,560	\$ 9,500
Alamosa	57,115	67,970	7,600	7,200	10,180	7,600	13,560	18,435
Arapahoe	195,655	198,890	3,240	2,810	109,170	40,210	163,315	145,080
Archuleta	13,420	13,833	900	14,390	11,280	9,685	9,805
Baca	14,013	19,194	2,750	25,655	12,574
Bent	60,385	76,165	450	755	27,725	28,350	7,565	11,550
Boulder	599,655	623,370	17,100	20,100	225,485	231,850	58,050	72,000
Charlee	252,505	267,270	2,185	2,280	48,860	38,210	61,145	41,215
Cheyenne	21,250	25,580	2,270	2,190
Clear Creek	96,675	117,190	800	650	25,190	11,420	9,190	13,860
Conejos	48,552	55,000	200	500	21,410	48,330
Costilla	39,322	47,725	680	950	3,210	3,400	8,678	10,563
Crowley	60,768	76,952	2,220	3,007	24,345	29,740	7,565	4,823
Custer	18,525	16,950	40	40	660	2,375	3,765	4,250
Delta	133,230	116,150	8,230	10,400	89,540	90,605	22,515	30,285
Denver	7,623,280	8,507,520	228,660	277,360	2,159,020	2,030,370	227,070	849,880
Dolores	11,392	11,095	40	30	6,860	6,805	15,052	12,388
Douglas	52,965	59,525	1,225	1,695	13,750	22,905	46,415	5,560
Eagle	88,405	86,475	535	405	17,120	15,305
Elbert	33,929	49,637	215	345	11,770	13,580	39,796	27,900
El Paso	1,458,300	1,367,810	34,460	33,920	420,190	449,540	146,850	167,310
Fremont	350,810	375,955	9,380	9,155	88,300	85,960	97,840	75,105
Garfield	214,365	183,375	2,890	2,480	88,605	69,370	1,630	1,630
Glipin	88,450	100,550	1,075	7,500	7,800	7,800
Grand	30,615	32,545	9,000	8,055	33,720	5,235
Gunnison	79,840	118,640	2,040	1,850	28,306	25,560	42,755	67,365
Hinsdale	7,195	7,485	725	725	3,340	3,095	2,325	535
Huerfano	171,125	166,959	5,054	8,660	77,091	66,078	172,502	123,166
Jackson	56,000	19,415	550	500	3,750	4,650	15,330	12,830
Jefferson	266,470	269,540	4,190	4,210	40,950	35,125	16,780	16,560

COLORADO TAX COMMISSION

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Kiowa	22,365	24,865	75	85	5,250	6,490	2,035	3,680
Kit Carson	69,643	64,726	1,820	1,670	5,210	7,428	10,905	24,306
Lake	2,240	2,240	2,640	(1) 78,365	(1) 85,620	46,265	44,295
La Plata	179,165	181,855	16,120	13,860	99,315	94,175	21,095	21,515
Larimer	436,740	447,845	11,480	11,150	205,685	220,035	20,000
Las Animas	344,430	266,496	8,705	11,910	197,905	174,991	300,048	112,590
Lincoln	42,320	58,560	21,850	19,620
Logan	216,335	253,305	5,875	6,245	77,035	70,645	3,515	10,445
Mesa	356,827	384,150	10,800	9,650	105,610	122,760	91,132	23,730
Mineral	26,545	26,865	470	920	9,230	8,330	935	545
Moffat	24,730	27,690	920	1,080	15,660	14,939	11,610	16,120
Montezuma	56,585	60,768	2,250	1,950	27,625	21,930	33,150	39,040
Montrose	214,545	214,045	10,635	9,789	68,355	66,475	54,725	5,555
Morgan	185,560	205,510	4,500	4,670	72,530	86,730	2,320
Otero	372,050	395,575	5,865	8,475	192,200	199,230	12,455	2,995
Ouray	53,905	52,900	4,690	3,710	31,470	25,960	43,815	33,210
Park	30,310	34,700	785	685	19,180	11,490	18,437	17,200
Phillips	37,580	39,400	1,520	20,425	19,670	18,720	18,720
Pitkin	57,700	57,570	16,320	12,100	26,500	21,010
Prowers	99,125	117,350	5,050	4,870	40,890	31,495	2,100	2,475
Pueblo	1,325,665	1,273,785	16,725	19,430	407,545	362,875	165,820	93,360
Rio Blanco	50,885	48,735	13,331	17,830	13,001	10,435
Rio Grande	49,050	44,910	4,200	4,110	58,050	35,020
Routt	109,945	137,355	4,270	3,580	71,550	72,100	17,038	23,648
Saguache	77,215	77,560	4,550	3,975	26,525	23,510	1,640	1,205
San Juan	46,425	45,405	2,800	2,775	22,565	21,790	5,850	5,520
San Miguel	110,180	107,035	4,440	4,740	86,310	73,265	3,400
Sedgwick	47,060	50,315	1,650	1,575	14,360	14,130	6,650	8,520
Summit	35,200	35,285	500	1,260	12,625	10,025	705	825
Teller	196,050	194,520	2,760	1,610	61,650	49,770	44,120	31,160
Washington	79,517	78,403	2,485	8,975	8,975	10,050	3,985
Weld	526,780	584,170	16,230	17,430	301,660	332,450	63,940	140,410
Yuma	94,174	94,135	14,745
Totals	\$17,765,997	\$18,819,763	\$487,084	\$550,387	\$5,890,003	\$5,648,951	\$2,255,054	\$2,585,768

(1) Includes household property.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	Bank Stock or Shares in any Bank (Less Amount Invested in Real Estate)		Stock or Shares in any Corporation Doing Business in State		Total Assessment by the Assessor		Deduct Amount of Personal Property Exempt per Constitutional Amendment, 1914	
	1915	1916	1915	1916	1915	1916	1915	1916
Adams	\$ 64,980	\$ 73,020	\$	\$	\$ 17,962,895	\$ 18,301,128	\$ 282,400	\$ 248,200
Alamosa	113,056	122,623	550		4,492,210	4,719,274	94,115	112,506
Arapahoe	109,165	117,250	1,925	1,200	13,856,935	14,029,500	689,620	725,780
Archuleta	28,800	29,400			2,581,463	2,581,463	58,422	56,080
Baca	20,000	22,395			3,025,733	3,636,673	126,941	236,603
Bent	120,605	129,900			7,135,195	7,697,940	165,815	243,815
Boulder	67,210	709,350			31,833,315	32,669,350	782,860	804,010
Charlee	173,540	172,220			6,825,215	6,982,088	256,360	271,430
Cheyenne	14,560	14,530			5,550,870	6,014,530	102,930	123,830
Clear Creek	100,660	89,960			3,879,680	3,937,700	102,100	106,950
Conejos	98,700	90,000		10,939	8,259,478	7,166,177	120,913	151,457
Costilla	17,310	13,600			4,238,200	4,319,848	126,346	141,124
Crowley	66,098	77,340	2,500	2,520	7,359,755	7,379,285	151,363	203,052
Custer	20,000	30,000			2,250,128	2,251,655	53,850	53,480
Delta	352,905	246,470			13,131,015	13,581,220	312,200	317,800
Denver	10,139,430	8,601,900			290,537,720	300,256,950	25,199,810	28,170,180
Dolores			300		1,235,154	1,354,928	21,272	69,807
Douglas	36,315		57,865	50,200	5,515,835	6,557,295	150,865	151,315
Eagle	50,000	96,370			3,516,842	4,207,005	90,730	87,810
Elbert	26,100	25,610			7,902,673	8,547,353	213,180	236,346
El Paso	2,027,250	1,907,640			53,575,140	53,116,580	1,099,990	1,158,790
Fremont	214,610	218,925	8,645	8,000	13,471,880	13,695,670	531,200	577,120
Garfield	495,405	476,500			12,480,935	11,775,710	424,090	378,925
Glavin	145,457	50,000			2,340,131	2,340,131	87,000	100,000
Grand	22,400	25,235			3,093,235	3,206,795	59,975	58,195
Gunnison		186,780	174,452	4,500	9,379,937	9,428,738	77,000	115,400
Hinsdale			115,000		592,553	644,049	16,020	15,790
Huerfano	129,114	141,746			8,682,881	8,788,269	198,530	188,183
Jackson	32,915	26,970			3,573,356	4,597,626	64,200	40,475
Jefferson	140,700	141,500			15,615,800	16,741,736	351,830	326,505

COLORADO TAX COMMISSION

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Kiowa	77,320	89,480	3,200	4,942,448	5,539,605	124,575	154,955
Kit Carson	66,775	85,989	200	8,787,231	10,237,115	261,880	288,465
Lake	205,200	205,612	8,524,123	9,025,240
La Plata	266,640	266,190	10,985,888	11,266,395	281,460	301,930
Larimer	695,120	755,780	30,380,586	33,377,570	1,249,785	1,304,670
Las Animas	471,500	462,290	27,518,029	27,409,919	401,135	378,115
Lincoln	91,210	135,140	7,829,565	8,900,960	231,800	267,800
Logan	205,138	237,625	16,550,107	17,704,893	686,230	735,115
Mesa	(1) 308,688	345,253	22,515,108	21,837,083	601,410	610,240
Mineral	10,000	10,000	930,370	831,910	24,660	24,340
Monte	57,250	59,850	4,485,440	4,730,989	75,980	87,109
Montezuma	164,282	185,709	26,300	4,908,415	4,932,492	159,220	172,905
Montrose	291,710	305,990	2,690	12,592,910	13,210,235	380,160	478,695
Morgan	221,430	238,900	12,592,910	14,529,765	357,600	418,520
Otero	445,285	449,940	1,450	21,952,395	22,128,875	566,560	606,815
Ouray	40,125	39,444	11,356	4,447,170	4,216,797	151,430	142,846
Park	42,455	37,095	4,508,490	4,686,585	43,600	47,400
Phillips	106,287	117,317	5,610,237	5,694,920	112,444	114,865
Pitkin	46,620	41,920	4,176,760	4,135,760	107,505	106,380
Prowers	292,360	278,090	2,880	13,529,865	13,711,965	304,635	333,730
Pueblo	437,445	507,485	3,750	51,161,377	51,391,987	1,822,725	1,706,930
Rio Blanco	73,600	66,275	6,280,867	5,047,855	96,195	103,070
Rio Grande	139,480	97,280	7,892,215	7,871,840	102,000	91,600
Routt	128,815	133,140	11,729,321	11,865,707	204,800	230,600
Saguache	184,964	198,199	8,461,328	8,529,438	107,630	118,537
San Juan	50,000	46,970	3,441,199	3,475,795	40,800	40,800
San Miguel	153,495	192,530	1,400	19,810	7,160,945	6,884,805	115,675	112,765
Sedgwick	84,185	85,355	4,601,333	4,670,128	86,500	91,960
Summit	19,402	19,581	3,169,353	3,723,087	34,600	39,600
Teller	106,230	106,230	10,778,440	11,313,620	260,200	266,730
Washington	41,133	66,623	9,435,705	10,959,547	249,000	336,400
Weld	971,000	1,062,350	57,580,790	60,474,380	1,960,760	2,028,600
Yuma	183,700	137,560	1,700	9,454,314	9,555,145	390,400	420,200
Totals	\$21,656,328	\$20,948,646	\$867,097	\$146,485	\$982,234,020	\$1,014,792,006	\$43,455,301	\$47,683,037

(1) Includes stock or shares in any corporation.

FIFTH ANNUAL REPORT

ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	Total Net Assessment By Assessor		Miles of Railroad as Returned by the Colorado Tax Commission.			
	1915		1915		1916	
	Amount	Amount	Miles	Amount	Miles	Amount
Adams	\$ 17,680,495	\$ 18,052,928	131.69	\$ 4,851,050	129.83	\$ 4,458,370
Alamosa	4,398,095	4,606,768	51.45	1,444,790	51.45	1,388,580
Arapahoe	13,167,315	13,303,720	63.08	2,383,830	63.08	2,262,860
Archuleta	2,321,257	2,525,383	63.32	1,772,430	63.32	1,703,500
Baca	2,901,792	3,401,070
Bent	6,969,380	7,454,125	77.63	2,935,500	77.63	2,899,130
Boulder	31,056,455	32,865,350	151.92	3,681,860	149.94	3,611,460
Chaffee	6,569,855	6,710,658	156.91	4,071,610	156.91	3,916,390
Cheyenne	5,447,940	5,890,700	63.13	2,526,840	63.13	2,517,560
Clear Creek	3,777,580	3,830,750	41.67	757,870	41.67	752,900
Conejos	6,386,049	7,014,720	54.05	1,517,800	54.05	1,458,750
Costilla	4,112,854	4,078,712	63.60	1,149,440	63.43	1,114,590
Crowley	7,189,092	7,776,213	31.32	1,084,970	31.32	1,084,970
Custer	2,203,275	2,198,175	13.05	366,480	13.05	362,200
Delta	12,775,105	12,763,420	69.75	1,958,670	69.75	1,882,430
Denver	265,337,910	272,086,770	69.48	3,687,730	68.42	3,521,850
Dolores	1,177,427	1,285,121	17.72	244,370	17.72	243,080
Douglas	5,364,970	6,406,890	98.69	3,170,340	98.69	3,107,960
Eagle	3,425,112	4,119,396	102.64	2,549,230	102.62	2,438,880
Elbert	7,637,993	8,310,507	83.18	3,083,940	83.18	3,074,690
El Paso	52,487,980	51,957,790	252.30	8,847,310	252.30	8,457,930
Fremont	12,940,680	13,118,550	118.83	3,435,470	117.24	3,389,520
Garfield	12,075,073	11,396,785	162.88	4,671,580	162.88	4,504,020
Gilpin	2,421,685	2,240,131	53.50	947,930	53.58	910,700
Grand	3,039,260	3,148,600	59.28	1,567,080	59.30	1,576,020
Gunnison	8,797,937	9,313,388	184.54	5,055,850	184.54	4,915,790
Hinsdale	576,533	628,259	9.45	265,390	9.45	255,050
Huerfano	8,472,384	8,600,086	117.67	3,551,510	117.67	3,468,310
Jackson	3,516,354	4,657,150	43.88	277,000	43.88	277,000
Jefferson	15,163,970	15,416,220	100.75	2,723,430	100.76	2,741,560

COLORADO TAX COMMISSION

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Kiowa	4,817,873	5,384,650	87.50	3,031,120	87.50	3,031,120
Kit Carson	8,526,351	10,008,650	59.96	2,244,900	59.96	2,244,900
Lake	8,524,123	9,026,240	93.04	2,332,350	93.04	2,332,350
La Plata	10,703,228	10,964,465	121.05	2,974,940	121.05	2,974,940
Larimer	29,631,161	32,072,900	123.14	3,951,760	121.53	3,951,070
Las Animas	27,116,394	27,031,804	230.78	8,480,080	230.78	8,485,040
Lincoln	7,607,655	8,633,160	72.85	2,844,530	72.85	2,838,240
Logan	15,563,577	16,369,738	133.56	5,970,160	133.56	5,956,390
Mesa	22,013,698	21,386,843	124.17	4,371,240	124.17	4,273,180
Mineral	898,275	857,570	17.40	488,630	17.40	489,600
Moffat	4,409,460	4,643,880	7.62	155,230	7.61	155,020
Montezuma	4,752,975	4,759,587	62.69	866,310	62.69	869,980
Montrose	12,212,750	12,731,540	52.40	1,471,460	52.40	1,414,220
Morgan	12,540,030	14,124,240	90.84	4,018,550	90.84	3,964,140
Otero	21,444,226	21,522,000	98.56	3,726,390	94.40	3,524,930
Ouray	4,295,740	4,173,951	42.40	868,060	42.40	840,380
Park	4,466,180	4,589,185	154.16	3,906,940	154.16	3,801,980
Phillips	5,397,803	5,860,065	36.30	1,736,780	36.30	1,681,760
Pitkin	4,069,255	4,029,380	36.58	1,658,600	37.18	1,473,150
Prowers	13,224,950	13,858,235	80.41	3,040,640	80.41	3,002,950
Pueblo	49,478,852	49,685,057	245.27	7,859,200	245.27	7,757,250
Rio Blanco	5,184,672	4,944,785	7.80	118,080	7.80	124,460
Rio Grande	7,763,955	7,780,240	52.51	1,227,690	52.51	1,183,120
Routt	11,525,121	11,635,107	92.43	1,884,780	93.45	1,893,110
Saguache	8,167,506	8,410,891	107.10	2,996,950	107.10	2,880,530
San Juan	3,400,399	3,434,995	42.10	441,380	42.10	427,060
San Miguel	7,044,970	6,772,040	46.45	641,890	47.70	654,350
Sedgwick	4,516,483	4,578,168	32.07	1,290,500	32.07	1,284,600
Summit	3,134,753	3,683,487	68.72	1,963,660	68.72	1,929,490
Teller	10,549,130	11,046,890	109.90	3,776,160	102.48	3,047,200
Washington	9,186,705	10,623,147	40.33	1,906,840	40.33	1,872,780
Weld	55,600,532	58,445,780	407.02	15,115,440	407.02	14,736,350
Yuma	9,063,914	9,164,945	40.51	1,937,110	40.51	1,876,810
Totals	\$936,284,863	\$967,109,979	5,604.98	\$173,499,550	5,588.09	\$168,911,680

ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

FIFTH ANNUAL REPORT

County	Mileage and Valuation of Telephone Companies			Mileage and Valuation of Telegraph Companies		
	1915	1916	1916	1915	1916	1916
	Miles	Amount	Miles	Miles	Amount	Amount
Adams	1,125.02	\$ 59,800	1,125.02	2,069.88	\$ 84,725	\$ 92,530
Alamosa	156.94	8,870	156.94	1,442.00	56,580	64,670
Archuleta	645.14	34,680	645.14	3,684.04	151,800	186,710
Baca	158.29	8,950	158.29	154.25	10,090	11,400
Bent	479.15	21,600	479.15	129.00	5,160	5,520
Boulder	276.01	15,600	276.01	1,378.50	61,050	74,840
Chaffee	533.60	29,790	533.60	7,389.00	303,630	404,490
Cheyenne	589.70	32,200	589.70	1,789.00	73,510	83,710
Clear Creek	33.40	1,890	33.40	174.00	5,910	6,470
Conejos	186.27	10,530	186.27	1,209.00	49,680	59,170
Costilla	32.76	5,240	32.76	592.00	23,670	32,570
Crowley	62.64	3,540	62.64	643.00	27,790	26,120
Custer	50.60	2,860	50.60	887.52	35,490	47,270
Delta	175.18	9,900	175.18	268.00	10,920	13,540
Denver	671.23	34,930	670.90	3,354.12	138,050	143,240
Dolores	35.00	1,980	35.00	108,207.40	4,447,320	5,456,610
Douglas	1,623.63	82,070	1,623.63	592.00	23,670	32,570
Eagle	452.35	22,740	452.35	643.00	27,790	26,120
Elbert	423.09	23,920	423.09	887.52	35,490	47,270
El Paso	2,353.99	120,540	2,326.86	268.00	10,920	13,540
Fremont	762.98	40,680	762.98	3,354.12	138,050	143,240
Garfield	624.02	34,560	624.02	108,207.40	4,447,320	5,456,610
Gilpin	63.84	3,610	63.84	592.00	23,670	32,570
Grand	79.23	4,480	79.23	643.00	27,790	26,120
Gunnison	515.64	27,100	498.64	821.60	31,080	39,620
Hinsdale	37.80	2,140	37.80	703.50	29,950	44,100
Huerfano	781.54	41,880	827.72	142.00	5,840	6,460
Jackson	1,420.00	58,200	79,060
Jefferson	262.35	14,830	262.35	1,812.00	73,510	83,710
				230.00	9,450	8,350
				3,461.12	140,970	238,230

COLORADO TAX COMMISSION

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Kiowa	175.00	9,890	175.00	11,080	150.00	6,160	157.00	7,240
Kit Carson	182.40	10,310	182.40	11,640	59.00	4,300	61.00	4,780
Lake	370.19	20,330	370.19	23,430	1,956.00	80,380	1,985.00	91,550
La Plata	285.99	16,170	285.99	18,100	1,625.75	61,170	1,672.75	71,740
Larimer	203.56	11,500	203.56	12,880	7,682.00	315,260	8,154.00	376,240
Las Animas	1,469.53	68,570	1,507.39	75,660	4,400.00	180,620	5,962.00	275,350
Lincoln	27,000	477.90	27,000	30,240	293.75	11,930	298.12	13,700
Logan	557.28	25,320	557.28	26,550	2,786.34	119,370	2,878.32	131,690
Monte Vista	583.27	32,970	583.27	36,310	6,722.12	271,830	6,988.87	314,280
Mineral	37.00	2,090	37.00	2,340	234.00	9,620	175.00	8,070
Moffat	123.00	6,950	123.00	7,780	330.00	12,890	364.00	13,290
Montezuma	212.04	11,990	212.04	13,420	2,934.00	123,350	3,143.00	145,530
Montrose	800.89	40,380	800.89	43,790	1,672.28	67,410	1,836.28	85,200
Morgan	863.14	37,120	863.48	38,200	4,289.12	177,530	4,563.92	211,510
Otero	133.21	7,530	133.21	8,430	917.00	37,570	855.00	39,420
Ouray	576.57	32,590	576.57	36,490	1,146.00	46,840	1,197.14	53,470
Park	32.00	1,810	32.00	2,030	80.17	7,430	88.37	6,430
Phillips	284.24	15,640	284.24	17,430	672.00	27,490	662.00	30,160
Pitkin	503.26	22,710	503.26	23,770	3,069.02	130,300	3,187.02	151,520
Prowers	1,879.35	94,140	1,879.32	102,270	19,320.44	797,960	19,810.44	917,640
Pueblo	81.60	4,610	81.60	5,150	499.50	21,300	501.50	22,330
Rio Blanco	54.65	3,090	54.65	3,460	1,484.00	60,700	1,659.00	71,760
Rio Grande	339.23	18,470	339.23	20,540	1,372.25	57,010	1,453.25	65,250
Routt	26.20	1,480	26.20	1,660	1,320.00	43,570	1,530.00	63,050
San Juan	111.20	6,290	111.20	7,030	736.00	30,240	751.00	34,640
San Miguel	371.13	18,300	371.13	19,710	737.18	29,880	884.18	37,870
Sedgwick	138.27	7,820	138.27	8,750	442.09	20,010	501.58	26,820
Summit	398.98	20,870	398.98	22,448	777.00	32,390	846.00	36,900
Teller	402.79	22,450	402.79	25,040	4,715.25	194,210	4,723.25	218,060
Washington	3,018.76	154,740	3,018.76	168,800	275.72	11,550	281.72	13,220
Weld	405.10	22,900	405.10	25,640	13,300.16	544,285	13,809.01	623,140
Yuma	28,279.12	1,477,840	28,007.63	1,607,850	136.00	18,500	204.00	23,520
Totals					255,406.72	\$10,558,510	276,497.95	\$12,741,550

FIFTH ANNUAL REPORT

ABSTRACT OF ASSESSMENT FOR THE YEARS 1915 AND 1916, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	All Other Property Returned by Colorado Tax Commission		Grand Total		Military Polls	
	1915	1916	1915	1916	1915	1916
Adams	169,110	\$ 166,668	\$ 22,645,080	\$ 22,836,894	1,585	1,708
Alamosa	105,870	105,000	6,014,205	6,174,948	1,568	1,559
Animas	988,600	1,627,610	16,596,325	17,419,060	1,921	1,901
Archuleta	29,100	4,141,327	4,141,327	4,277,273	419	419
Baca	27,070	2,906,352	3,406,590	390	1,498
Bent	83,260	90,500	10,070,790	10,541,205	712	798
Boulder	2,434,360	2,897,836	37,491,905	39,796,606	3,261	3,345
Chaffee	604,100	543,060	11,348,865	11,285,708	1,179	1,235
Cheyenne	54,950	55,110	8,067,840	8,505,900	363	312
Clear Creek	556,620	642,930	5,143,640	5,287,860	777	795
Conejos	59,990	37,770	7,998,039	8,555,600	1,515	1,480
Costilla	34,020	35,710	5,329,344	5,263,002	1,013	1,035
Crowley	118,470	116,150	8,424,262	9,028,563	1,021	1,890
Custer	6,890	6,370	2,583,325	2,573,985	231	225
Delta	93,020	92,180	14,974,745	14,892,410	1,678	1,740
Denver	37,328,010	26,327,104	310,835,900	307,430,404	25,390	26,488
Dolores	11,750	1,439,117	1,542,731	1,542,731	180	180
Douglas	850,580	1,167,820	9,570,440	10,871,230	545	560
Eagle	148,260	190,050	6,183,272	6,812,355	592	592
Elbert	71,000	72,100	10,875,513	11,500,717	1,207	1,273
El Paso	5,061,550	4,495,630	67,275,600	65,936,960	5,813	5,627
Fremont	1,316,800	1,221,490	17,875,230	17,840,490	2,374	2,460
Garden	1,395,950	2,038,950	18,295,343	18,110,365	1,595	1,486
Gilpin	61,700	80,910	3,468,305	3,271,431	340	340
Grand	33,470	33,400	4,695,370	4,801,650	285	360
Gunnison	84,340	102,100	13,995,177	14,404,258	1,144	990
Hinsdale	17,280	16,980	867,183	909,139	100	100
Huerfano	205,150	202,800	12,335,124	12,397,646	1,440	1,396
Jackson	11,700	13,220	3,844,504	3,955,720	398	356
Jefferson	3,092,240	3,897,330	21,135,440	22,299,940	1,861	1,764

COLORADO TAX COMMISSION

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Kiowa	66,400	73,800	7,931,443	8,507,890	763	885
Kit Carson	52,140	53,470	10,837,001	12,323,340	1,515	1,700
Lake	839,450	641,380	11,797,733	12,006,800	1,316	1,267
La Plata	1,010,350	1,045,320	14,766,558	14,975,835	1,491	1,501
Larimer	446,060	575,353	34,355,741	36,968,343	3,052	2,391
Las Animas	1,110,460	1,129,440	36,956,724	36,977,194	3,228	3,502
Lincoln	63,090	64,010	10,554,315	11,579,350	1,321	1,465
Logan	23,270	23,410	21,891,997	23,344,018	2,035	2,150
Mesa	631,710	625,590	27,351,448	26,536,803	3,101	3,101
Mineral	33,330	76,000	1,482,005	1,413,580	163	142
Moffat	1,970	3,120	4,579,550	4,815,310	545	545
Montezuma	19,500	26,140	5,672,305	5,685,457	1,053	1,101
Montrose	215,190	160,870	14,033,740	14,485,490	1,070	1,719
Morgan	103,050	103,330	15,768,420	15,722,300	2,058	2,162
Otero	468,570	421,110	25,838,536	25,717,350	2,735	2,833
Ouray	148,940	154,370	5,357,340	5,216,451	401	300
Park	352,560	358,440	8,405,110	8,441,055	302	336
Phillips	16,110	16,880	7,168,333	7,283,565	371	374
Pitkin	211,370	245,650	6,882,255	6,795,170	592	578
Prowers	98,920	107,000	16,517,520	16,643,475	1,447	2,017
Pueblo	3,167,350	2,867,320	61,397,302	61,329,837	8,315	8,625
Rio Blanco	18,880	21,630	6,342,882	6,113,205	703	678
Rio Grande	160,530	165,340	9,217,485	9,206,110	942	928
Routt	80,720	82,300	13,550,721	13,686,227	1,295	1,416
Saguache	54,100	45,430	11,280,556	11,420,441	768	803
San Juan	167,370	174,700	4,040,869	4,073,055	240	228
San Miguel	1,058,480	1,068,440	8,781,510	8,539,830	795	792
Sedgwick	27,160	27,610	5,871,403	5,935,908	355	387
Summit	320,520	318,520	5,459,143	5,977,147	266	298
Teller	1,106,870	1,025,260	15,647,240	15,352,330	1,895	1,860
Washington	106,130	106,610	11,233,675	12,640,797	1,612	2,002
Weld	676,420	825,335	72,092,027	74,804,305	6,170	6,516
Yuma	39,800	40,780	11,082,224	11,131,595	1,974	1,793
Totals	\$68,149,320	\$59,190,084	\$1,189,970,513	\$1,209,561,143	114,901	120,507

RECAPITULATION OF ABSTRACT OF ASSESSMENT OF ALL COUNTIES

	1915		1916	
	No. of	Valuation	No. of	Valuation
Improved Fruit Land	28,813	\$ 5,906,723	28,473	\$ 5,429,620
Irrigated Land	2,154,168	142,427,442	2,191,335	142,635,050
Natural Hay Land	234,242	3,501,942	211,447	5,442,986
Dry Farming Land	3,602,656	33,009,038	3,644,019	34,936,480
Agricultural Land Improvements		46,836,639		43,691,125
Grazing Land	16,284,222	75,328,115	17,110,363	79,809,582
Grazing Land Improvements		4,076,632		4,051,270
Timber Land	120,683	980,940	113,546	963,742
Productive Coal Land	58,332	7,052,455	59,482	6,967,126
Non-productive Coal Land	187,260	8,779,438	182,607	8,139,305
Improvements on Productive Coal Land		5,480,776		5,515,223
Improvements on Non-productive Coal Land		1,186,451		1,176,284
Oil Land	16,795	247,270	20,145	265,140
Other Mineral Land	60,027	936,328	33,294	515,703
Improvements on Other Mineral Land		476,010		284,040
Coal Reserves	12,577	436,850	719,801	1,676,010
Metaliferous Mining Claims, Non-producing	247,021	14,432,926	273,366	14,372,391
Improvements on Metaliferous Mining Claims		9,008,238		8,951,760
Assessment on Output from Metaliferous Mining Claims		8,092,568		12,168,660
Improvements on Public Lands		2,738,219		2,943,075
Equities in State and School Lands		1,334,320		1,544,838
Town and City Lots		185,128,581		181,348,736
Improvements on Town and City Lots		189,406,701		197,612,846
Horses	236,368	20,631,314	307,802	21,716,479
Mules	23,284	1,991,820	26,247	2,300,481
Asses	1,357	67,322	1,531	69,324
Range Cattle	997,823	37,548,016	1,060,897	41,753,053
Milch Cows	101,037	5,786,218	110,232	6,723,117
Sheep	1,157,544	4,032,950	1,050,105	5,089,873
Swine	1,031,143	1,183,742	1,81,140	1,389,420
Goats	28,467	56,659	32,756	76,666
Poultry (dozen)	55,937	324,255	79,781	410,483
Bees	37,721	132,299	38,335	127,713
All Other Animals	8,957	1,527,558	4,906	1,921,726
Bicycles	2,853	33,283	3,024	44,194

COLORADO TAX COMMISSION

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Motorcycles	2,883	205,457	3,070	291,490
Automobiles	18,760	7,739,584	28,462	11,063,815
Carriages and Vehicles	86,482	2,619,805	2,471,412	2,471,412
Musical Instruments	46,977	4,287,267	48,621	4,664,070
Clocks and Watches	29,243	409,445	26,640	436,907
Bank Deposits in State	11,084,683	13,572,017
Bank Deposits out of State	95,725	105,419
Amount of Money, Credits, Book Accounts and Other Accounts Not Evidenced by Writing	15,647,874	16,308,691
Cash Value Promissory Notes, Bonds, Debentures and All Other Written Evidences of Indebtedness	5,043,354	5,221,219
Cash Value Special Privileges and Franchises Not Included in Other Items	17,025	6,000
Agricultural Implements, Machinery and Harness	7,433,882	7,555,531
Hay, Grain and Other Farm Products	224,075	265,495
Average Amount of Money Invested in Merchandise	40,666,917	41,655,304
Amount of Capital Employed in Manufactures	12,048,092	19,413,290
Jewelry, Gold and Silver, Diamonds and Other Precious Stones	985,092	1,027,405
Household Property	17,765,697	18,819,763
Libraries	487,084	550,387
Furniture and Fixtures	5,890,003	6,648,951
All Other Property	2,255,054	2,585,768
Bank Stock or Shares in Any Bank (Less Amount Invested in Real Estate Stock or Shares in Any Corporation Doing Business in the State)	21,656,828	20,948,646
Miles of Railroad as Returned by the Colorado Tax Commission	867,097	146,185
Miles of Telegraph as Returned by the Colorado Tax Commission	5,604.98	173,499,550	5,588.09	168,911,680
Miles of Telephone as Returned by the Colorado Tax Commission	28,279.12	1,477,640	28,007.63	1,607,350
All Other Property Returned by the Colorado Tax Commission	255,406.72	10,558,510	276,497.95	12,741,550
Total	68,149,320	59,190,984
	\$1,233,425,814	\$1,257,243,170
Deduct Amount of Personal Property Exempt, per Constitutional Amendment	43,455,401	47,682,027
Grand Total	\$1,189,970,513	\$1,209,561,143
Number of Military Polls	114,901	120,147

ABSTRACT OF ASSESSMENT FOR THE YEAR 1876, AS RETURNED BY THE COUNTY ASSESSORS.

Inasmuch as 1916 is the fortieth anniversary of the admission of Colorado into the Union, it seems that the abstract of assessment for the year 1876 may be of interest as showing the development of the state at that time. Accordingly, the figures for that year are published herewith:

ABSTRACT OF ASSESSMENT FOR THE YEAR 1876, AS RETURNED BY THE COUNTY ASSESSORS

COLORADO TAX COMMISSION

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	Acres of land	Value of land and improvements	Value of improvements on land entered	Value of improvements on public land	Value of city and town lots	Value improvements city and town lots	Money and Credits	Capital in Manufactures
Arapahoe	101,864	\$ 1,862,280	\$ 135,546	\$ 25,925	\$ 12,702	\$7,473,006	\$ 544,426	\$ 36,970
Bent	56,150	82,337		208,215	652,925		33,672	26,015
Boulder		1,131,953					152,940	3,000
Costilla		52,780					1,760	3,285
Conejos		4,429					18,767	
Clear Creek		1,514,806					164,160	6,150
Douglas	121,675		634,014	57,266	25,341		120,375	4,400
El Paso		1,804,786					168,316	20,840
Elbert	38,649	138,801					727,717	
Fremont	38,725	350,035	40,170	127,550	92,553	143,975	121,604	6,450
Gilpin	10,805	1,637,926					176,615	1,700
Grand	3,400			6,830	6,050		5,250	
Huerfano	410	73,497	7,579	34,607	21,062		30,118	800
Hinsdale	15,724		3,965		58,549		2,700	4,210
Jefferson		730,560			342,993		64,357	31,300
Lake							55,682	
Larimer	5,525	136,245		38,685	9,540	41,590	72,305	9,375
Las Animas	51,414	231,090			639,066		14,699	40,150
La Plata		964,501		7,570			2,020	
Park	35,177	136,868	96,135		132,058		35,345	24,820
Pueblo							290,013	10,535
Rio Grande	137,189	1,148,443	73,495	68,605	759,937	581,825	62,191	9,475
Summit		50,702	18,465		176,403		10,615	
Saguache		134,681			36,041		13,805	6,265
San Juan	131,644	134,720	68,327	48,160			5,024	2,100
Weid		670,345		36,455	261,365		200	107,337
Totals	1,062,000	\$13,025,185	\$1,078,196	\$ 659,868	\$3,227,085	\$8,240,396	\$2,786,776	\$ 351,217

ABSTRACT OF ASSESSMENT, 1876

	Capital in Merchandise	Household Furniture	Clocks and Watches, Jewelry, etc.	Carriages & Vehicles			Musical Instruments			Horses			Mules		
	Valuation	Number	Valuation	Valuation	Number	Valuation	Number	Valuation	Number	Valuation	Number	Valuation	Number	Valuation	Number
Arapahoe	\$ 787,435		\$ 51,112	\$ 61,520	276	\$ 40,575	2,896	\$ 135,040	157	\$ 6,515	157	\$ 6,515	157	\$ 6,515	157
Bent	154,239		5,011	318	15,000	18	2,147	2,147	76,588	101	5,380	101	5,380	101	5,380
Boulder	134,205		10,261	263	18,590	166	3,090	3,090	144,190	229	17,000	229	17,000	229	17,000
Costilla	17,550		340	143	8,975	7	418	418	12,870	137	4,118	137	4,118	137	4,118
Conejos							537	537	15,830	53	1,680	53	1,680	53	1,680
Clear Creek	141,620		14,328	238	18,899	69	10,292	388	33,045	121	11,130	121	11,130	121	11,130
Douglas	6,900		2,068	406	14,812	31	2,077	2,492	104,067	133	7,285	133	7,285	133	7,285
El Paso	127,093		10,831		39,786		5,583	2,724	115,797	234	16,525	234	16,525	234	16,525
Elbert			2,454				469	2,191	11,691	42	2,155	42	2,155	42	2,155
Fremont	77,306		6,113	98	7,845	69	5,164	3,000	131,219	1,252	17,075	1,252	17,075	1,252	17,075
Gilpin	227,400		17,471	342	26,865	79	11,770	417	41,100	265	31,080	265	31,080	265	31,080
Grand	3,100		330	47	2,490	3	65	225	14,620	35	2,330	35	2,330	35	2,330
Huerfano	24,460		1,634	307	13,407	17	943	1,786	59,928	136	6,251	136	6,251	136	6,251
Hinsdale	6,385		831	26	1,435	5	508	183	7,385	24	1,700	24	1,700	24	1,700
Jefferson	40,700		4,726	501	21,622	74	5,384	2,134	103,944	111	7,125	111	7,125	111	7,125
Lake	19,765		3,995	191	8,803	21	695	651	33,426	87	7,160	87	7,160	87	7,160
Larimer	25,810		2,814	114	5,400	47	2,917	4,520	128,977	193	9,439	193	9,439	193	9,439
Las Animas	45,800		1,836	334	17,570		800	1,552	50,713	126	6,090	126	6,090	126	6,090
La Plata			606	62	3,410	1	5	106	6,910	26	1,840	26	1,840	26	1,840
Park	31,940		5,047	248	13,870	22	1,620	834	54,310	166	17,000	166	17,000	166	17,000
Pueblo	221,475		13,944	522	30,222	60	9,012	2,808	121,415	219	18,650	219	18,650	219	18,650
Rio Grande	147,835		6,889		13,625		2,845		14,325		8,285		8,285		8,285
Summit	8,900		2,950	33	1,760		535	69	5,085		1,325		1,325		1,325
Saguache	22,800		2,693	310	14,351	27	1,383	1,389	65,354	64	4,840	64	4,840	64	4,840
San Juan	17,410		1,617		1,090		30	117	5,750		4,410		4,410		4,410
Weld			30	75	1,749	41	4,387	6,075	2,687	186	142,365	186	142,365	186	142,365
Totals	\$2,292,293		\$169,931	5,267	\$356,076	1,031	\$136,295	42,749	\$1,556,066	4,187	\$358,763	4,187	\$358,763	4,187	\$358,763

ABSTRACT OF ASSESSMENT, 1876

COLORADO TAX COMMISSION

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	Asses		Cattle		Sheep		Swine		Goats		All other animals		All other property
	Number	Valuation	Number	Valuation	Number	Valuation	No.	Valuation	No.	Valuation	No.	Valuation	
Arapahoe	26,325	\$ 250,812	38,373	\$ 56,645	238	\$ 1,395	18	\$ 275	151	\$ 47,345	18	\$ 47,345	
Bent	49,572	641,546	35,641	68,743	97	507	64	895	390	780	64	1,547,954	
Boulder	8,516	150,183	634	1,371	317	2,105	780	895	390	780	64	245,190	
Costilla	161	2,085	14,310	29,740	159	965	244	163	163	244	244	32,950	
Conejos	46	615	11,022	16,968	51	125	20	10	10	20	20	9,167	
Clear Creek	84	1,870	13,872	5,169	31	310	18	2,470	18	2,470	18	6,655	
Douglas	15,543	235,166	2,352	173,876	115	764	40	216	40	216	40	76,147	
El Paso	20,134	299,815	74,151	173,876	181	1,124	39	25	25	39	39	108,350	
Elbert	57,101	719,238	32,096	41,810	47	228	107	107	107	200	200	24,870	
Fremont	24,704	319,427	259	3,141	345	1,748	13	389	13	389	13	423,840	
Gilpin	792	22,529	800	2,000	56	630	6	715	6	715	6	36,585	
Grand	724	12,406	55,503	102,630	134	414	1972	3,500	1972	3,500	1972	31,951	
Huerfano	39	503	141,377	102,630	134	414	23	23	23	23	23	8,635	
Hinsdale	10	167	1,907	2,330	157	708	130	130	130	130	130	18,328	
Jefferson	7,084	104,412	2,330	2,330	157	708	418	1,462	418	1,462	418	17,025	
Lake	67	1,040	115,847	867	101	710	2	684,210	2	684,210	2	684,210	
Larimer	18,562	278,068	894	867	101	710	2	684,210	2	684,210	2	684,210	
Las Animas	20,008	228,513	38,387	67,311	258	1,889	6	715	6	715	6	36,585	
La Plata	1,441	24,206	80,788	117,044	79	223	1972	3,500	1972	3,500	1972	31,951	
Park	95	1,840	2,450	3,675	4	17	22	22	22	22	22	8,635	
Pueblo	14,043	216,027	1,080	2,430	48	370	67	130	67	130	67	18,328	
Rio Grande	4	200	28,619	57,368	488	2,766	576	576	576	576	576	63,635	
Summit	27,093	414,431	28,619	57,368	488	2,766	576	576	576	576	576	63,635	
Saguache	442	6,288	15,394	30,007	375	30,007	418	1,462	418	1,462	418	17,025	
San Juan	19,551	290,375	15,394	30,007	375	30,007	418	1,462	418	1,462	418	17,025	
San Juan	105	2,327	2,327	2,327	2,327	2,327	2,327	2,327	2,327	2,327	2,327	4,650	
Weid	50,937	553,991	25,879	35,230	219	1,973	2	40	2	40	40	684,210	
Totals	390,748	\$24,457	548,762	\$839,601	3,129	\$19,367	683	\$25,377	3,890	\$6,968	683	\$25,377	\$3,565,947

ABSTRACT OF ASSESSMENT, 1876

	TOTAL
Arapahoe	\$11,471,506
Bent	2,817,539
Boulder	2,883,393
Costilla	223,078
Conejos	80,871
Clear Creek	1,953,069
Douglas	1,122,469
El Paso	2,879,265
Elbert	1,684,502
Fremont	1,564,657
Gilpin	2,237,356
Grand	73,731
Huerfano	661,948
Hinsdale	94,708
Jefferson	1,920,443
Lake	395,361
Larimer	1,022,610
Las Animas	2,133,969
La Plata	84,858
Park	779,805
Pueblo	3,850,466
Rio Grande	657,962
Summit	181,776
Saguache	710,348
San Juan	95,950
Weld	2,548,565
TOTAL	\$44,130,204

**MISCELLANEOUS
TABLES.**

**OFFICIAL VISITS WERE MADE BY MEMBERS OF THE
COMMISSION AND INVESTIGATORS TO THE
FOLLOWING COUNTIES DURING 1916**

Adams	Lake
Alamosa	Larimer
Arapahoe	Lincoln
Bent	Logan
Boulder	Mesa
Chaffee	Moffat
Cheyenne	Montrose
Delta	Morgan
Douglas	Otero
Eagle	Ouray
Elbert	Pitkin
El Paso	Prowers
Fremont	Pueblo
Garfield	Rio Blanco
Grand	Rio Grande
Gunnison	Routt
Hinsdale	San Miguel
Jackson	Summit
Jefferson	Teller
Kiowa	Weld
Kit Carson	

**HEARINGS, REHEARINGS, INTERVIEWS, ETC., FROM
DECEMBER 1, 1915, TO DECEMBER 1, 1916**

Hearings on behalf of corporations.....	153
Rehearings on behalf of corporations.....	56
Attorneys and others representing individuals.....	72
Assessors	53
County attorneys and county commissioners.....	51
Superintendents of schools and school district officials.....	20
Tax officials from other states.....	2
Total hearings	407

PETITIONS FOR INCREASED LEVIES PASSED UPON

County	23
Cities and Towns.....	25
School Districts.....	365
Roads and Bridges.....	4
County Poor Fund.....	2
Bounty	1
Fair Grounds	1
County Bonds and Interest.....	1

CLASSIFICATION OF COUNTIES AND ASSESSORS' SALARIES.

A 4 Adams	\$1,800	A 4 Lake	\$1,800
B 4 Alamosa	1,800	A 4 La Plata	1,800
A 4 Arapahoe	1,800	3 Larimer	2,400
B 4 Archuleta	1,300	2 Las Animas	2,750
5 Baca	1,000	A 4 Lincoln	1,800
B 4 Bent	1,300	A 4 Logan	1,800
2 Boulder	2,750	3 Mesa	2,400
A 4 Chaffee	1,800	5 Mineral	1,000
B 4 Cheyenne	1,300	5 Moffat	1,000
A 4 Clear Creek	1,800	B 4 Montezuma	1,300
A 4 Conejos	1,800	A 4 Montrose	1,800
B 4 Costilla	1,300	A 4 Morgan	1,800
A 4 Crowley	1,800	3 Otero	2,400
5 Custer	1,000	B 4 Ouray	1,300
A 4 Delta	1,800	B 4 Park	1,300
1 Denver	4,600	B 4 Phillips	1,300
5 Dolores	1,000	B 4 Pitkin	1,300
B 4 Douglas	1,300	A 4 Prowers	1,800
B 4 Eagle	1,300	2 Pueblo	2,750
B 4 Elbert	1,300	5 Rio Blanco	1,000
2 El Paso	2,750	B 4 Rio Grande	1,300
3 Fremont	2,400	A 4 Routt	1,800
3 Garfield	2,400	B 4 Saguache	1,300
A 4 Gilpin	1,800	B 4 San Juan	1,300
5 Grand	1,000	A 4 San Miguel	1,800
B 4 Gunnison	1,300	B 4 Sedgwick	1,300
5 Hinsdale	1,000	5 Summit	1,000
A 4 Huerfano	1,800	2 Teller	2,750
5 Jackson	1,000	B 4 Washington	1,300
A 4 Jefferson	1,800	2 Weld	2,750
5 Kiowa	1,000	A 4 Yuma	1,800
A 4 Kit Carson	1,800		

CORPORATIONS ASSESSED

Railroads	44
Private Car Lines.....	55
Express	3
Telegraph	4
Telephone	93
Self-Winding Clock	1
Local public utilities.....	107
Pullman car	1
Total	308

ASSESSMENTS BY COUNTY ASSESSORS, TAX COMMISSION ASSESSMENT, INCREASE MADE BY
TAX COMMISSION, AND TOTAL BY COUNTIES FOR THE YEAR 1916

	Valuation by County Assessor	Increase by Tax Commission	Total by Assessors and Increase by Tax Commission	Public Utility Valuation by Tax Commission	Total County Valuation	Per Cent Assessor's Corrected Valuation of Total
Adams	\$ 18,052,928	\$	\$ 18,052,928	\$ 4,783,966	\$ 22,836,894	79.05
Alamogosa	4,606,768	4,606,768	1,668,180	6,174,948	74.50
Arapahoe	13,303,720	13,303,720	4,116,340	17,419,060	76.19
Archuleta	2,526,383	2,526,383	1,761,990	4,277,373	59.04
Baca	3,401,070	3,401,070	5,620	3,406,690	99.83
Bent	7,454,125	200,000	7,654,125	3,087,030	10,741,205	71.25
Boulder	32,865,350	32,865,350	6,931,256	39,796,606	82.58
Chaffee	6,710,658	6,710,658	4,575,050	11,285,708	59.56
Cheyenne	6,890,700	6,890,700	2,616,200	9,506,900	68.26
Clear Creek	3,830,750	3,830,750	1,457,110	5,287,860	72.44
Conejos	7,014,720	7,014,720	1,540,880	8,555,600	81.98
Costilla	4,078,712	4,078,712	1,182,290	5,261,002	77.52
Crowley	7,776,213	7,776,213	1,252,350	9,028,563	86.12
Custer	2,198,175	2,198,175	374,910	2,573,085	85.42
Delta	12,763,420	12,763,420	2,128,980	14,892,410	85.70
Denver	272,086,770	272,086,770	35,343,834	307,430,404	88.50
Dolores	1,285,121	1,285,121	267,610	1,542,731	83.30
Douglas	6,406,890	6,406,890	4,466,340	10,871,230	58.32
Eagle	4,119,395	4,119,395	2,692,960	6,812,355	60.46
Elbert	8,310,507	8,310,507	3,190,210	11,500,717	72.26
El Paso	51,957,790	51,957,790	13,973,170	65,930,960	78.79
Fronton	13,118,550	406,660	13,118,550	4,721,940	17,840,490	73.53
Garfield	11,396,785	11,396,785	6,713,580	18,110,365	62.32
Gipin	2,240,131	2,240,131	1,031,300	3,271,431	68.47
Grand	3,148,600	3,148,600	1,653,050	4,801,650	65.57
Gunnison	9,313,388	9,313,388	5,090,370	14,404,258	64.65
Hinsdale	628,259	628,259	280,380	908,639	69.10
Huerfano	8,600,086	8,600,086	3,797,660	12,397,746	69.26
Jackson	4,657,150	4,657,150	298,570	4,955,720	83.97
Jefferson	15,416,220	15,416,220	6,883,720	22,299,940	69.13

Kiowa.....	5,384,650	5,384,650	3,123,240	8,507,890	63.29
Kit Carson.....	10,008,650	10,008,650	2,314,690	12,323,340	81.21
Lake.....	9,025,240	9,025,240	2,911,560	12,006,800	75.16
La Plata.....	10,964,465	10,964,465	4,011,370	14,975,835	73.21
Larimer.....	32,072,900	32,072,900	4,895,443	36,968,343	86.75
Las Animas.....	27,031,804	27,031,804	9,945,390	36,977,194	73.10
Lincoln.....	8,633,160	8,633,160	2,946,190	11,579,350	74.55
Logan.....	16,969,778	16,969,778	6,374,240	23,344,018	72.69
Mesa.....	21,286,843	21,286,843	5,249,960	26,536,803	80.21
Mineral.....	857,570	857,570	356,010	1,413,580	60.66
Moffat.....	4,643,880	4,643,880	171,430	4,815,310	96.43
Montezuma.....	4,759,587	4,759,587	955,870	5,685,457	83.71
Montrose.....	12,731,540	12,731,540	1,753,940	14,465,480	88.01
Morgan.....	14,124,240	14,124,240	4,197,960	18,322,200	77.08
Otero.....	21,522,000	912,713	22,434,713	4,195,850	26,630,563	84.24
Ouray.....	4,173,951	4,173,951	1,042,500	5,216,451	80.01
Park.....	4,589,185	4,589,185	4,231,880	8,841,065	51.90
Phillips.....	5,580,055	5,580,055	1,705,600	7,285,655	76.58
Pitkin.....	4,029,380	4,029,380	1,755,790	5,795,170	69.52
Prowers.....	13,358,235	164,500	13,522,735	3,255,240	16,807,975	80.45
Pueblo.....	49,685,057	49,685,057	11,644,780	61,329,837	81.01
Rio Blanco.....	4,944,785	4,944,785	1,934,420	6,113,205	96.70
Rio Grande.....	7,780,240	7,780,240	1,455,870	9,206,110	84.51
Routt.....	11,635,107	11,635,107	2,051,120	13,686,227	86.01
Saguache.....	8,410,891	8,410,891	3,009,550	11,420,441	73.64
San Juan.....	3,434,995	3,434,995	638,060	4,073,055	84.33
San Miguel.....	6,772,040	6,772,040	1,767,790	8,539,830	79.29
Sedgewick.....	4,578,168	4,578,168	1,357,740	5,935,908	77.12
Summit.....	3,683,487	3,683,487	2,293,660	5,977,147	61.62
Teller.....	11,046,890	11,046,890	4,305,990	15,352,880	71.95
Washington.....	10,623,147	10,623,147	2,017,650	12,640,797	84.03
Weld.....	58,445,780	58,445,780	16,359,125	74,804,905	78.13
Yuma.....	9,164,945	858,922	10,023,867	1,966,750	11,990,617	83.59
	\$967,109,979	\$2,136,135	\$969,246,114	\$242,451,164	\$1,211,697,278	

*Not sustained by the State Board of Equalization and not included in totals.

VALUATION OF PROPERTY ASSESSED BY TAX COMMISSION, 1916

	Private Car Lines	Telephone Companies	Telegraph Companies	Express Companies	Railroad Companies	Pullman Company	Self- Winding Clocks	Local Utility Companies	Totals
Adams	\$ 17,930	\$ 92,530	\$ 65,900	\$ 31,690	\$ 4,458,870	\$ 37,900	\$ 140	\$ 79,146	\$ 4,783,966
Alamosa	3,970	64,670	9,930	14,320	1,388,580	4,960		81,610	1,568,180
Arapahoe	10,120	186,710	38,360	18,170	2,262,660	29,030		1,570,290	4,115,340
Archuleta		11,400	10,020	17,570	1,703,500			9,500	1,751,990
Baca		5,520							5,520
Bent	6,750	74,840	22,610	20,980	2,899,130	14,520		48,250	3,087,080
Boulder	16,290	404,490	17,470	40,060	3,811,460	15,020	530	2,825,936	6,321,266
Chaffee	13,850	33,710	31,300	33,140	2,916,890	32,170	390	457,210	4,575,060
Cheyenne	11,160	6,470	36,060	13,120	2,517,660	24,830		635,790	2,467,200
Clear Creek		59,170	2,110	7,140	752,900				1,467,110
Conejos		32,570	11,790	15,050	1,458,750			22,720	1,540,880
Costilla	5,400	26,120	5,870	17,760	1,114,590	12,550			1,182,230
Crowley	5,540	47,270	3,960	8,720	1,084,970	12,390		89,500	1,262,350
Custer	2,340	13,540	3,200	3,630	352,200				374,910
Delta	12,820	143,240	11,090	19,420	1,882,480		390	59,550	2,128,990
Denver	9,990	5,456,610	38,270	14,840	3,521,650	15,600	14,380	26,272,294	35,343,634
Dolores		1,130	2,210	4,930	243,090			6,250	257,610
Douglas	15,580	100,230	89,330	26,400	3,107,960	43,680		1,082,160	4,465,340
Eagle	16,990	38,580	25,450	28,550	2,438,880	33,070		111,440	2,692,960
Elbert	14,230	16,740	26,780	23,500	3,074,590	33,370			3,130,210
El Paso	41,290	895,070	130,540	76,680	8,457,930	92,790	1,790	4,282,990	13,979,170
Fremont	19,690	173,880	37,060	31,160	3,289,520	27,930	350	1,141,770	4,721,940
Garfield	22,520	132,060	38,560	51,760	4,504,020	54,100	410	1,910,140	6,713,580
Gilpin	3,560	36,660	4,040	10,340	910,700			67,120	1,031,300
Grand	10,170	39,620	5,010	21,320	1,676,020			2,000	1,653,050
Gunnison		44,100	28,880	45,760	4,915,790			58,290	5,090,870
Hinsdale		6,460	2,630	2,630	255,050		50	14,350	280,880
Huerfano	16,530	79,060	49,330	32,620	3,466,310	38,200	110	115,340	3,797,560
Jackson		8,350		13,320	277,000				298,570
Jefferson	5,600	238,230	16,600	24,990	2,741,560	2,480		3,864,260	6,883,720
Kiowa	15,020	7,240	11,080	24,360	3,031,120	34,420			3,123,240
Kit Carson	9,520	4,780	11,540	18,160	2,244,900	23,590		2,200	2,314,690
Lake	9,950	91,550	20,400	20,400	2,225,200	22,930	210	587,930	2,861,660
La Plata		75,740	18,100	33,700	2,872,210			1,011,480	4,011,370
Larimer	12,330	376,240	12,860	13,230	3,331,070	19,830	530	624,333	4,596,443

COLORADO TAX COMMISSION

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Las Animas.....	34,100	275,250	75,660	54,520	8,465,040	54,960	690	985,170	9,945,390
Lincoln.....	32,280	13,700	30,240	32,070	2,838,240	28,230	123,430	2,916,190
Logan.....	23,660	131,690	26,560	38,370	6,865,390	39,110	480	623,620	6,374,240
Mesa.....	17,930	314,280	36,910	41,330	4,273,180	42,210	500	68,330	6,283,960
Mineral.....	2,830	8,070	2,340	4,840	469,600	566,010
Moffat.....	1,010	13,290	2,110	155,020	171,430
Montezuma.....	31,970	7,780	17,450	859,980	8,690	935,870
Montrose.....	2,850	145,630	13,420	14,580	1,414,220	280	142,960	1,733,940
Morgan.....	16,370	86,200	43,790	26,230	3,964,140	37,330	24,000	4,197,960
Otero.....	13,970	211,610	38,200	26,190	3,524,930	29,470	230	351,350	4,195,850
Oursay.....	39,420	8,430	10,410	840,380	160	143,700	1,042,500
Park.....	7,600	54,470	36,490	39,620	3,801,980	18,290	233,430	4,231,880
Phillips.....	6,330	5,430	2,030	10,050	1,681,760	1,705,600
Pitkin.....	10,760	30,160	17,430	18,240	1,473,150	10,930	205,120	1,785,790
Powers.....	6,860	161,620	23,770	22,390	3,002,960	16,140	210	62,400	3,265,240
Pueblo.....	35,700	917,640	102,270	66,920	7,757,250	87,500	1,750	2,675,750	11,644,780
Rio Blanco.....	2,330	2,170	124,460	19,460	188,420
Rio Grande.....	7,310	71,760	5,150	11,360	1,183,120	147,170	1,425,870
Routt.....	12,030	66,250	3,460	25,130	1,899,110	45,140	2,051,120
Saguache.....	63,050	20,540	24,960	2,880,530	20,470	3,009,550
San Juan.....	34,640	1,660	3,650	427,060	90	170,960	638,060
San Miguel.....	37,970	7,030	12,960	654,350	250	1,055,230	1,767,790
Sedgewick.....	5,650	25,320	19,710	9,690	1,284,600	12,270	1,357,740
Summit.....	35,900	8,750	11,450	1,929,490	307,070	2,293,660
Teller.....	8,550	218,060	15,470	22,680	3,047,200	8,650	740	984,660	4,305,990
Washington.....	7,260	13,220	25,040	11,240	1,872,780	16,960	71,150	2,017,650
Weld.....	62,410	168,840	168,840	104,270	14,756,850	58,060	800	598,805	16,359,125
Yuma.....	6,780	23,520	25,640	11,220	1,816,810	16,940	6,840	1,966,750
Totals.....	\$632,350	\$12,741,550	\$1,607,850	\$1,462,020	\$168,911,680	\$1,101,300	\$25,600	\$55,968,814	\$242,451,164

COMPARATIVE VALUATIONS, 1913, 1914, 1915 AND 1916

	Corrected Valuation by Assessors.					Total of Counties Including Public Utilities Assessed by Tax Commission.				
	1913	1914	1915	1916		1913	1914	1915	1916	
Adams	\$17,238,251	\$17,239,830	\$17,680,495	\$18,052,928		\$22,798,256	\$22,301,130	\$22,645,080	\$22,836,894	
Alamosa*	2,592,345*	5,090,371	5,100,187	4,606,768		2,512,345	6,703,421	6,716,277	6,174,948	
Archaeo	12,765,310	13,166,986	13,167,316	13,308,720		16,271,275	16,590,196	16,596,025	17,419,060	
Archuleta	2,335,403	2,480,616	2,321,257	2,625,383		4,376,473	4,367,686	4,411,827	4,277,373	
Baca	2,468,107	2,364,125	2,393,507	3,401,070		2,473,267	2,369,285	2,998,667	3,406,590	
Bent	7,269,150	8,138,285	7,533,271	7,654,125		11,263,175	10,684,681	10,741,205		
Boulder	32,874,292	33,319,540	31,056,455	32,885,350		39,567,247	40,040,490	37,491,905	39,736,606	
Chaffee	6,664,149	6,693,645	6,569,855	6,710,658		11,512,224	11,670,425	11,348,865	11,285,708	
Cheyenne	5,334,519	5,054,633	5,452,230	5,890,700		7,737,794	7,733,603	8,072,130	8,505,900	
Clear Creek	3,733,960	3,805,210	3,777,580	3,830,750		5,187,758	5,269,300	5,143,640	5,237,860	
Conejos*	9,165,601*	6,579,713	6,565,189	7,014,720		11,498,446	8,208,523	8,177,179	8,555,600	
Costilla*	4,541,770*	4,237,730	4,112,854	4,078,712		6,797,295	5,471,250	5,329,344	5,261,002	
Crowley	6,236,881	7,052,066	7,199,092	7,776,212		7,524,903	8,347,183	8,444,662	9,038,563	
Custer	2,284,046	2,181,920	2,293,275	2,188,175		2,634,371	2,582,980	2,589,925	2,673,085	
Delta	14,833,290	12,832,525	12,775,105	12,775,420		17,131,860	15,116,335	14,974,745	14,892,410	
Denver	356,657,308	357,056,705	320,746,862	272,086,770		402,205,614	403,866,385	366,244,852	307,430,404	
Dolores	1,033,413	1,234,608	1,177,427	1,285,121		1,313,723	1,508,238	1,439,117	1,542,731	
Douglas	5,572,530	5,542,030	6,397,869	6,405,890		9,847,425	9,594,600	9,603,239	10,871,230	
Eagle	3,857,759	3,480,879	3,426,112	4,119,395		6,843,479	6,505,719	6,183,272	6,812,355	
Elbert	6,968,790	7,132,402	7,687,993	8,310,507		10,108,125	10,365,722	10,879,513	11,500,717	
El Paso	53,953,562	54,027,030	52,487,980	51,957,790		69,180,287	69,416,035	67,275,600	65,936,960	
Fremont	15,912,377	14,363,640	12,940,680	13,118,550		22,550,217	20,110,835	17,875,230	17,840,490	
Garfield	11,560,303	11,743,445	12,075,073	11,396,785		18,735,385	18,735,385	18,295,343	18,110,365	
Gilpin	3,383,303	2,524,745	2,431,685	2,240,131		4,590,753	3,678,835	3,488,205	3,211,421	
Grand	3,458,380	3,211,195	3,039,260	3,148,600		5,152,390	5,107,115	4,695,370	4,801,650	
Gunnison	9,379,995	9,292,635	9,297,937	9,313,388		14,592,275	14,639,095	14,485,177	14,404,258	
Hinsdale	646,323	910,285	690,893	628,269		910,310	881,543	909,139	909,139	
Huerfano	8,850,006	8,240,665	8,412,384	8,600,086		12,832,546	12,366,885	12,339,124	12,397,646	
Jackson	3,525,616	3,644,245	3,516,354	4,467,150		4,133,296	3,949,015	3,814,504	4,955,720	
Jefferson	16,239,448	15,192,535	15,163,970	15,416,220		21,032,360	20,536,545	21,135,440	22,299,940	
Kiowa	4,011,575	3,782,985	4,817,873	5,334,650		7,325,700	7,093,305	7,931,443	8,507,890	
Kit Carson	7,732,270	7,733,343	8,535,351	10,008,650		10,036,230	10,025,703	10,837,001	12,323,340	
Lake	11,937,059	10,016,815	8,524,123	9,035,240		13,605,925	13,985,865	11,767,558	12,006,800	
La Plata	11,094,747	11,445,710	10,703,928	10,984,465		15,096,747	15,450,930	14,766,558	14,975,835	
Larimer	27,785,889	29,785,890	29,631,161	32,072,900		32,503,572	34,479,410	34,355,741	36,968,843	

Las Animas	27,535,179	29,043,370	27,116,394	27,031,804	38,351,639	39,493,960	36,956,724	36,977,194
Lincoln	7,194,307	6,999,260	7,607,765	8,633,160	10,130,457	9,979,510	10,554,315	11,579,380
Logan	12,138,460	12,138,785	15,563,377	16,969,778	18,341,635	18,608,715	21,891,997	23,844,018
Mesa	23,042,311	22,773,800	22,013,698	21,286,843	28,652,376	28,210,010	27,351,448	26,536,803
Mineral	1,219,217	1,117,804	898,275	857,570	1,822,602	1,719,479	1,482,005	1,413,580
Moffat	3,990,720	3,971,450	4,409,460	4,643,880	3,999,400	4,161,590	4,579,550	4,815,310
Montezuma	5,552,028	5,333,339	4,752,375	4,759,587	6,469,398	6,262,489	5,672,205	5,686,487
Montrose	10,947,008	12,686,930	12,212,760	12,731,540	12,834,518	14,562,480	14,033,740	14,465,180
Morgan	12,472,214	12,519,557	12,842,768	14,123,240	16,571,684	16,848,617	17,072,158	18,322,200
Otero	21,042,922	23,569,150	21,444,226	22,434,713	25,320,345	27,904,028	25,838,536	26,630,563
Ouray	5,135,384	4,684,956	4,295,740	4,173,951	6,179,374	5,730,476	5,357,840	5,216,451
Park	4,355,640	4,349,245	4,466,180	4,589,185	8,851,755	9,001,645	8,805,110	8,841,065
Phillips	5,529,952	5,567,159	5,397,303	5,580,055	7,184,087	7,368,379	7,158,333	7,285,655
Pitkin	4,827,150	4,825,725	4,069,255	4,029,380	6,972,762	6,912,515	5,882,253	5,795,170
Prowers	12,877,271	15,428,185	13,947,730	13,522,735	15,335,706	18,749,355	17,240,300	16,807,375
Pueblo	52,751,829	52,723,046	49,478,652	49,685,057	66,902,334	65,770,336	61,397,302	61,329,337
Rio Blanco	4,719,125	4,650,242	5,184,572	4,944,785	4,913,435	4,834,572	5,242,882	5,113,905
Rio Grande	8,960,000	8,968,170	8,419,515	7,789,240	10,373,325	10,462,580	9,873,345	9,206,110
Routt	9,832,513	10,160,529	11,525,121	11,636,107	11,183,053	12,466,519	13,550,721	13,686,227
Saguache	8,272,576	8,398,463	8,167,506	8,410,891	11,490,026	11,613,973	11,280,596	11,420,441
San Juan	4,253,779	4,130,505	3,400,399	3,434,995	4,869,259	4,745,575	4,040,869	4,073,055
San Miguel	8,699,784	7,510,770	7,044,970	6,772,040	10,488,414	9,309,120	8,781,510	8,539,330
Sedgwick	4,198,279	4,489,753	4,515,433	4,578,168	5,545,464	5,873,043	5,871,403	5,935,908
Summit	3,857,368	3,547,405	3,134,753	3,683,487	6,124,717	5,819,225	5,459,143	5,977,147
Teller	14,113,555	10,968,480	10,549,130	11,046,890	19,579,405	16,065,100	15,647,240	15,352,380
Washington	7,474,930	8,743,201	9,186,705	10,623,147	9,448,680	10,840,741	11,233,675	12,640,797
Weld	60,627,700	60,079,050	55,600,532	58,445,780	76,988,520	76,405,810	72,092,027	74,804,905
Yuma	7,511,869	7,875,210	9,063,914	10,023,867	9,413,364	9,948,850	11,082,224	11,990,617
Totals	\$1,046,294,697	\$1,047,540,360	\$ 995,513,560	\$989,246,114	\$1,306,536,692	\$1,309,559,205	\$1,249,193,210	\$1,211,697,278

*Incomplete.

TOTAL ASSESSMENT, COUNTIES OF (No State)

Year	Total Assessed Valuation of State	Adams	Alamosa	Arapahoe
1870	\$ 16,778,005	-----	-----	\$ 4,706,881
1871	24,112,078	-----	-----	9,058,405
1873	35,582,438	-----	-----	11,871,908
1874	44,393,806	-----	-----	15,088,035
1875	44,690,933	-----	-----	12,722,268
1876	44,130,204	-----	-----	11,471,506
1877	43,453,946	-----	-----	10,686,991
1878	43,072,648	-----	-----	11,993,990
1879	58,315,389	-----	-----	16,517,693
1880	73,698,746	-----	-----	18,830,603
1881	96,135,305	-----	-----	28,970,573
1882	104,440,683	-----	-----	34,557,730
1883	110,759,756	-----	-----	34,912,030
1884	115,675,014	-----	-----	36,201,720
1885	115,420,193	-----	-----	36,422,085
1886	124,269,710	-----	-----	38,202,415
1887	131,323,634	-----	-----	47,037,574
1888	168,812,246	-----	-----	55,516,175
1889	193,254,127	-----	-----	68,102,975
1890	220,544,064	-----	-----	86,445,020
1891	231,405,296	-----	-----	92,887,040
1892	236,884,449	-----	-----	101,672,657
1893	238,722,417	-----	-----	103,708,585
1894	208,905,279	-----	-----	85,860,910
1895	202,584,334	-----	-----	82,131,705
1896	206,598,561	-----	-----	80,378,901
1897	199,324,941	-----	-----	79,271,985
1898	192,243,080	-----	-----	69,299,542
1899	203,486,692	-----	-----	70,187,209
1900	216,776,356	-----	-----	77,766,491
1901	465,874,288	-----	-----	157,149,062
1902	354,002,501	-----	-----	120,072,485
1903	333,156,320	4,263,163	-----	4,802,334
1904	342,170,703	5,076,336	-----	4,660,393
1905	349,242,363	5,134,109	-----	4,829,770
1906	356,244,547	5,017,093	-----	4,657,590
1907	367,343,319	5,469,429	-----	4,785,754
1908	375,284,970	5,368,492	-----	4,706,217
1909	400,803,888	5,838,173	-----	4,827,746
1910	414,885,770	6,435,330	-----	5,040,690
1911	413,835,450	6,444,095	-----	5,188,310
1912	422,722,713	6,635,937	-----	5,213,275
1913	1,306,536,692	22,728,256	2,572,345*	16,271,275
1914	1,309,559,205	22,301,130	6,703,421	16,590,195
1915	1,249,199,210	22,645,080	6,716,277	16,596,025
1916	1,211,697,278	22,836,894	6,174,948	17,419,060

*Incomplete

COLORADO, YEARS 1870 TO 1916
Levy in 1872)

Archuleta	Baca	Bent	Boulder	Chaffee	Cheyenne
.....	\$ 351,248	\$ 1,121,972
.....	385,605	1,259,417
.....	709,695	2,098,523
.....	2,172,267	2,547,964
.....	2,172,052	2,744,130
.....	2,817,539	2,883,393
.....	1,950,741	3,155,260
.....	2,279,376	3,097,320
.....	2,732,154	3,269,255	\$ 399,944
.....	2,736,110	3,400,985	1,002,491
.....	2,828,531	3,513,526	1,649,990
.....	3,282,011	4,477,050	2,651,563
.....	3,663,284	4,608,735	2,303,864
.....	4,035,110	4,532,155	2,567,044
\$ 253,726	4,149,303	4,530,690	2,409,458
281,895	4,322,994	4,943,923	2,500,660
354,528	4,908,231	4,918,667	2,437,469
402,302	7,824,469	4,952,926	2,650,467
351,979	\$ 956,868	1,285,821	4,967,448	2,639,774	\$1,518,700
348,334	945,161	1,467,617	4,964,062	3,679,359	1,590,218
418,681	823,128	1,241,097	4,912,448	2,793,641	1,619,433
412,722	658,033	1,267,219	4,984,667	2,839,020	1,393,023
412,020	688,167	1,096,168	4,927,187	2,515,649	1,427,012
408,384	519,639	1,080,331	4,816,982	2,344,799	1,221,781
360,485	296,482	969,153	4,745,563	2,333,294	1,223,723
396,815	312,226	1,039,311	5,213,655	2,320,182	1,249,290
428,829	254,382	929,580	4,994,934	2,214,942	1,133,075
426,591	252,410	899,819	5,384,312	2,200,920	1,046,771
509,121	203,134	1,061,879	5,841,041	2,279,341	968,590
600,135	276,730	1,072,931	6,298,854	2,361,986	978,975
1,522,041	771,335	2,513,812	10,615,936	5,811,718	2,964,418
1,160,806	978,755	1,934,272	10,128,146	3,218,547	1,649,985
996,025	691,358	1,580,412	9,960,445	3,141,870	1,393,141
922,975	640,850	1,588,403	10,551,828	3,126,056	1,489,690
1,150,200	562,397	1,491,673	11,359,986	3,057,606	1,477,690
982,353	582,438	1,710,105	11,980,381	3,061,891	1,585,919
1,089,682	629,225	2,249,886	12,200,522	3,182,974	2,151,680
1,073,360	587,519	2,514,169	12,355,809	3,277,470	2,240,835
1,383,310	752,931	2,546,472	12,966,249	3,366,498	2,429,823
1,467,214	908,556	2,708,621	13,238,655	3,554,595	2,560,634
1,335,080	970,012	2,750,724	13,019,930	3,559,648	2,569,097
1,415,935	872,129	2,797,053	12,816,079	3,526,790	2,567,968
4,373,473	2,473,267	9,545,920	39,567,247	11,512,224	7,937,794
4,367,686	2,369,285	11,263,175	40,040,490	11,670,425	7,723,603
4,141,827	2,998,667	10,684,681	37,491,905	11,348,865	8,072,130
4,277,373	3,406,590	10,741,205	39,796,606	11,285,708	8,505,900

TOTAL ASSESSMENT, COUNTIES OF (No State

Year	Clear Creek	Conejos	Costilla	Crowley
1870	\$1,100,112	\$ 205,702	\$ 118,062
1871	1,115,814	160,599	129,790
1873	1,394,948	212,891	186,296
1874	1,485,008	110,256	155,384
1875	2,210,328	123,592	197,274
1876	1,953,069	80,871	223,078
1877	2,120,041	123,227	229,870
1878	1,932,991	244,346	319,571
1879	1,819,006	472,751	579,896
1880	1,958,925	647,984	716,833
1881	1,981,947	1,416,621	789,673
1882	2,128,209	1,486,293	958,981
1883	2,006,808	1,547,013	936,399
1884	2,205,057	1,573,086	780,872
1885	1,789,018	1,318,853	743,513
1886	1,910,296	1,500,527	724,407
1887	1,899,852	1,437,147	824,647
1888	1,968,728	1,718,510	912,318
1889	1,912,206	1,889,142	1,129,135
1890	2,013,429	1,844,469	1,135,063
1891	1,999,296	1,700,479	1,165,005
1892	1,907,903	1,795,624	1,247,658
1893	1,933,357	1,754,862	1,231,475
1894	1,969,006	1,652,419	1,259,375
1895	2,040,332	1,791,281	1,180,751
1896	2,098,390	1,813,826	1,256,139
1897	2,156,068	1,833,474	1,248,401
1898	2,122,922	1,751,819	1,230,545
1899	2,105,432	1,785,989	1,289,406
1900	2,179,445	1,843,835	1,293,904
1901	3,043,310	3,589,705	2,602,148
1902	2,566,785	2,282,622	1,766,304
1903	2,522,273	2,089,371	1,653,085
1904	2,694,767	2,191,123	1,515,990
1905	2,728,633	2,046,614	1,428,548
1906	2,623,464	2,321,247	1,432,734
1907	2,746,604	2,409,541	1,433,804
1908	2,628,225	2,435,922	1,611,535
1909	2,647,390	3,100,321	1,997,432
1910	2,620,325	3,288,355	2,136,186
1911	2,606,855	3,288,151	2,381,900	\$2,102,551
1912	2,617,421	3,285,672	2,480,937	2,511,493
1913	5,187,758	11,426,446*	6,797,295*	7,522,903
1914	5,269,800	8,208,523	5,471,250	8,347,183
1915	5,143,640	8,177,179	5,329,344	8,444,562
1916	5,287,860	8,555,600	5,261,002	9,028,563

*Incomplete.

COLORADO, YEARS 1870 TO 1916—Continued.
Levy in 1872)

Custer	Delta	Denver	Dolores	Douglas	Eagle
-----	-----	-----	-----	\$ 624,397	-----
-----	-----	-----	-----	757,667	-----
-----	-----	-----	-----	1,888,981	-----
-----	-----	-----	-----	1,470,638	-----
-----	-----	-----	-----	1,138,294	-----
-----	-----	-----	-----	1,122,469	-----
\$ 549,845	-----	-----	-----	868,354	-----
500,654	-----	-----	-----	951,713	-----
716,527	-----	-----	-----	1,086,245	-----
1,550,386	-----	-----	-----	1,130,887	-----
1,418,030	-----	-----	\$ 345,066	1,034,963	-----
1,478,528	-----	-----	434,550	1,242,144	-----
1,245,290	\$ 450,964	-----	532,310	1,200,931	\$ 338,454
1,019,027	473,721	-----	366,338	1,328,371	370,226
1,056,029	586,228	-----	313,689	1,339,479	333,326
871,728	781,441	-----	340,915	1,589,730	500,026
936,653	900,046	-----	353,713	1,565,777	608,617
597,878	929,604	-----	400,020	1,937,590	1,340,458
831,827	923,024	-----	352,978	1,991,211	1,192,025
742,376	991,538	-----	481,480	2,008,424	1,253,624
741,676	1,065,202	-----	707,236	2,054,266	1,319,604
752,121	1,055,234	-----	945,539	1,969,978	1,293,280
694,128	982,598	-----	1,179,100	2,043,442	1,291,064
645,715	933,495	-----	1,041,343	1,717,564	1,260,954
623,578	990,057	-----	608,374	1,752,506	1,188,852
651,698	1,003,396	-----	681,611	2,025,112	1,330,594
633,135	1,005,534	-----	542,223	1,811,608	1,105,692
625,474	1,109,055	-----	466,284	1,858,256	1,173,331
628,557	1,090,494	-----	478,190	1,938,270	1,218,254
623,070	1,158,581	-----	514,563	1,987,504	1,273,249
818,710	2,831,933	-----	776,866	4,117,990	3,020,916
947,634	2,416,197	-----	567,732	3,357,725	2,103,889
835,011	2,367,711	\$110,181,335	522,058	2,977,111	1,842,240
870,004	2,695,035	112,866,406	556,720	3,070,891	1,827,506
810,809	2,702,000	116,212,943	508,599	2,962,178	1,772,827
773,729	2,713,800	115,757,073	483,883	2,882,880	1,845,805
740,214	2,921,912	117,381,985	445,995	3,011,122	1,852,687
745,667	3,093,825	121,799,315	474,711	2,966,708	1,889,623
737,755	3,530,484	132,075,339	389,658	2,784,707	1,879,273
876,849	5,062,475	134,344,810	377,888	2,868,150	1,907,610
762,520	5,169,000	128,185,500	405,182	2,917,890	1,046,955
750,900	5,395,700	133,835,040	421,593	2,955,730	2,193,479
2,694,971	17,131,860	402,205,614	1,313,723	9,847,425	6,843,479
2,582,980	15,116,335	403,866,385	1,508,238	9,594,600	6,505,719
2,589,925	14,974,745	366,244,852	1,439,117	9,603,239	6,183,272
2,578,085	14,892,410	307,430,404	1,542,731	10,871,230	6,812,355

TOTAL ASSESSMENT, COUNTIES OF (No State

Year	Elbert	El Paso	Fremont	Garfield
1870	\$	\$ 524,965	\$ 375,950	\$
1871	869,810	635,998
1873	2,108,045	1,213,689
1874	1,675,755	3,160,323	1,364,395
1875	1,743,508	3,281,313	1,479,477
1876	1,684,502	2,879,265	1,564,657
1877	1,149,795	3,150,850	935,556
1878	1,202,002	3,076,395	946,363
1879	1,558,897	3,750,330	1,262,070
1880	1,595,164	4,320,320	1,697,005
1881	1,447,187	4,212,435	2,129,253
1882	1,610,553	4,879,375	2,004,155
1883	1,766,535	4,866,995	2,188,650	136,781
1884	1,937,325	4,864,565	2,405,865	302,313
1885	1,941,747	4,900,935	2,223,704	752,585
1886	2,023,031	5,262,270	2,469,005	1,719,073
1887	2,095,840	6,551,810	2,835,073	2,118,155
1888	3,496,768	8,624,845	3,031,261	2,600,680
1889	2,135,340	9,908,500	2,967,720	2,308,059
1890	2,232,200	10,910,195	3,140,286	2,235,547
1891	2,141,421	11,557,880	3,370,261	2,717,563
1892	1,989,909	11,837,271	3,453,436	2,358,768
1893	1,860,028	11,980,005	3,504,092	2,567,843
1894	1,800,790	11,344,605	3,210,556	2,126,937
1895	1,882,191	11,524,700	3,542,089	2,167,798
1896	1,951,633	14,204,100	3,775,494	2,223,004
1897	1,776,871	14,097,120	3,957,746	2,176,877
1898	1,857,856	15,564,130	4,143,108	2,082,539
1899	1,678,431	17,055,477	4,129,102	2,178,129
1900	1,680,300	12,845,252	4,304,531	2,252,310
1901	3,234,542	35,679,348	9,768,235	8,106,276
1902	2,586,743	24,375,600	7,038,923	3,864,255
1903	2,842,335	24,270,564	6,864,810	3,551,954
1904	2,338,863	24,255,201	6,492,744	3,581,622
1905	2,184,250	24,005,124	6,243,118	3,415,730
1906	2,389,223	23,684,034	6,626,311	3,507,710
1907	2,551,055	23,749,858	6,625,197	3,614,046
1908	2,478,569	22,008,650	6,636,881	3,673,541
1909	2,704,951	22,232,590	6,594,297	4,130,998
1910	2,688,245	21,928,130	6,831,946	4,415,940
1911	2,828,358	22,209,220	6,997,031	4,647,500
1912	2,704,736	22,409,152	7,126,240	4,879,810
1913	10,108,125	69,180,287	22,560,217	18,608,602
1914	10,365,722	69,416,035	20,110,835	18,725,385
1915	10,879,513	67,275,600	17,875,230	18,295,343
1916	11,500,717	65,936,960	17,840,490	18,110,365

COLORADO, YEARS 1870 TO 1916—Continued.
Levy in 1872)

Glipin	Grand	Greenwood	Gunnison	Hinsdale	Huerfano
\$2,737,431	\$	\$ 446,924	\$	\$	\$ 324,932
2,660,348	677,715	421,852
2,536,774	386,239	509,780
2,322,342	702,856
2,200,361	60,367	18,069	630,744
2,237,356	73,731	94,708	661,948
2,053,318	56,692	29,000	518,943	734,178
1,827,997	63,866	62,014	564,396	796,018
1,981,932	60,050	136,461	647,813	998,012
1,958,070	154,493	596,553	570,468	949,450
1,961,960	205,436	1,266,962	757,226	1,053,789
1,943,116	425,079	2,340,956	830,460	1,305,586
1,871,244	353,998	3,236,490	698,406	1,321,825
1,820,143	705,000	2,931,945	611,324	1,330,028
1,777,035	776,827	2,338,380	454,986	1,496,288
1,790,157	355,080	2,434,073	445,753	1,343,580
1,750,812	317,973	2,434,055	408,281	1,637,765
1,713,885	358,482	2,791,633	465,650	1,754,298
1,863,324	342,305	2,465,543	504,457	1,862,088
1,719,450	432,707	2,383,702	518,761	2,094,535
2,131,458	374,572	2,367,932	524,023	1,532,349
1,774,219	391,537	2,335,409	584,513	1,740,498
1,727,231	298,964	2,364,456	1,518,852	1,667,994
1,481,018	309,729	2,212,160	489,008	1,571,326
1,573,120	296,686	2,011,994	521,132	1,590,880
1,634,979	352,237	2,028,316	553,717	1,785,713
1,805,209	315,425	1,849,078	520,011	1,605,144
1,910,479	307,747	1,919,072	430,635	1,696,870
1,933,973	265,662	1,978,705	455,018	2,053,475
1,944,562	288,488	2,119,138	546,767	1,877,344
3,052,243	492,756	7,267,861	913,015	5,263,338
2,487,242	455,760	3,649,774	660,057	3,424,455
2,533,891	405,848	3,029,639	679,248	3,186,053
2,548,440	424,863	3,079,947	586,361	3,430,256
2,646,330	519,021	2,863,396	625,086	3,585,351
2,566,216	752,848	2,888,442	621,107	3,547,910
2,549,816	937,742	2,890,312	611,762	3,446,562
2,200,965	1,071,990	3,168,712	624,541	3,483,171
2,125,199	1,219,875	3,970,537	596,569	3,116,151
2,043,032	1,279,364	4,307,594	581,933	3,742,655
1,985,829	1,377,397	4,440,010	631,522	3,836,939
2,026,646	1,369,060	4,505,734	560,315	3,878,148
4,520,753	5,152,390	14,552,275	949,058	12,823,546
3,678,835	5,107,115	14,629,095	910,310	12,236,885
3,468,205	4,695,370	14,495,177	881,543	12,339,124
3,271,431	4,801,650	14,404,258	909,139	12,397,646

TOTAL ASSESSMENT, COUNTIES OF (No State

Year	Jackson.	Jefferson	Kiowa	Kit Carson
1870	\$ 1,034,738
1871	1,510,609
1873	2,190,016
1874	2,034,529
1875	1,990,417
1876	1,920,443
1877	1,181,109
1878	1,988,529
1879	2,502,346
1880	2,774,686
1881	2,606,054
1882	2,747,810
1883	2,746,498
1884	2,846,517
1885	2,893,274
1886	3,232,399
1887	3,775,649
1888	3,945,285
1889	3,878,531	\$ 1,362,028	\$ 1,517,200
1890	4,384,384	1,383,879	1,646,664
1891	4,369,027	1,381,492	1,379,843
1892	4,214,602	1,326,738	1,359,616
1893	4,651,306	1,396,760	1,393,668
1894	4,449,297	1,270,117	1,143,913
1895	4,328,036	1,130,217	1,003,569
1896	4,035,917	1,141,017	1,055,597
1897	4,008,504	1,063,406	898,479
1898	3,996,205	1,092,204	993,990
1899	3,427,533	1,027,314	900,942
1900	3,339,194	1,024,354	950,107
1901	5,436,461	2,773,369	1,522,123
1902	4,492,760	1,730,949	1,907,549
1903	5,043,057	1,463,344	1,704,006
1904	5,067,386	1,498,980	1,872,496
1905	5,133,373	1,466,058	1,901,926
1906	5,155,784	1,490,249	1,917,420
1907	5,139,674	1,484,521	2,138,986
1908	5,250,176	1,654,551	2,261,164
1909	\$ 867,245	5,433,670	1,753,898	2,557,449
1910	911,875	5,574,270	1,804,925	2,679,952
1911	984,398	5,867,515	1,943,172	2,783,481
1912	1,206,240	6,041,995	1,909,485	2,828,637
1913	4,133,296	21,032,360	7,325,700	10,086,230
1914	3,949,015	20,538,545	7,093,305	10,025,703
1915	3,814,504	21,135,440	7,931,443	10,837,001
1916	4,955,720	22,299,940	8,507,890	12,323,340

COLORADO, YEARS 1870 TO 1916—Continued.

Levy in 1872)

Lake	La Plata	Larimer	Las Animas	Lincoln	Logan
\$ 172,917	-----	\$ 332,510	\$ 457,932	-----	-----
170,032	-----	421,882	383,978	-----	-----
276,540	-----	763,674	906,465	-----	-----
250,998	\$ 31,159	905,944	1,186,482	-----	-----
356,461	68,429	1,119,600	1,468,441	-----	-----
395,861	84,858	1,022,610	2,133,969	-----	-----
364,511	151,259	997,835	1,271,268	-----	-----
603,858	254,447	1,502,330	1,455,230	-----	-----
3,478,857	303,075	1,724,820	2,553,632	-----	-----
11,126,174	414,619	2,079,805	2,060,623	-----	-----
16,434,073	1,089,038	2,306,055	2,454,966	-----	-----
4,586,075	2,162,668	3,005,260	3,001,743	-----	-----
3,906,599	2,243,480	3,012,040	3,654,987	-----	-----
2,896,175	2,091,841	3,206,525	4,790,917	-----	-----
2,454,703	2,073,484	3,879,875	4,223,980	-----	-----
2,581,251	2,251,244	4,056,595	4,889,913	-----	-----
2,903,320	2,351,902	4,627,625	5,026,381	-----	\$ 1,420,085
4,569,370	2,576,840	4,582,560	6,308,927	-----	3,326,313
4,521,855	1,967,106	4,394,670	7,236,511	\$ 1,670,448	1,845,297
4,492,989	2,008,717	4,424,420	6,990,910	1,763,856	1,763,613
4,485,280	2,201,140	4,352,225	6,741,039	1,794,135	1,701,951
4,483,860	2,301,798	5,136,480	6,123,725	1,675,266	1,706,093
4,411,204	2,524,432	4,512,155	5,299,285	1,420,492	1,742,448
4,325,434	2,078,888	4,274,435	5,088,959	1,497,629	1,705,380
4,174,446	2,335,093	4,154,639	5,178,446	1,533,666	1,547,085
4,135,863	2,381,158	3,938,499	6,261,826	1,391,656	1,624,864
3,874,738	2,334,877	4,211,449	5,870,515	1,353,381	1,499,209
3,914,679	2,245,480	4,374,026	5,259,824	1,260,572	1,518,774
4,242,426	2,257,380	4,428,227	6,338,669	1,203,925	1,517,730
4,462,593	2,345,594	4,377,755	6,630,786	1,172,775	1,516,976
14,269,381	5,244,799	6,621,932	14,750,119	2,851,815	5,661,592
6,567,131	3,442,858	5,991,046	11,191,361	2,083,920	3,047,516
6,079,111	3,580,154	6,525,155	11,003,315	1,693,211	2,604,671
5,589,385	3,511,989	7,329,624	11,458,877	1,840,737	2,757,551
5,985,414	4,337,107	7,556,632	11,927,002	1,989,380	2,830,669
6,107,058	5,037,589	8,028,983	12,587,832	1,939,152	3,067,495
6,473,158	5,257,537	8,481,511	13,259,965	2,103,763	3,360,420
5,942,321	5,443,072	9,775,446	12,838,498	2,399,149	3,446,292
5,814,581	5,638,745	9,156,456	13,125,577	2,642,562	5,433,017
5,775,680	5,432,181	9,565,565	13,235,902	2,649,620	5,701,804
5,883,126	5,542,972	9,216,272	14,077,326	2,707,950	6,937,231
5,946,263	5,802,953	9,524,118	13,477,192	2,721,530	5,964,299
15,605,925	15,096,747	32,503,572	38,351,639	10,130,457	18,341,635
13,685,865	15,450,980	34,479,410	39,493,960	9,979,510	18,608,715
11,797,733	14,766,558	34,356,741	36,956,724	10,554,315	21,891,997
12,006,800	14,975,835	36,968,343	36,977,194	11,579,350	23,344,018

TOTAL ASSESSMENT, COUNTIES OF (No State

Year	Mesa	Mineral	Moffat	Montezuma
1870
1871
1873
1874
1875
1876
1877
1878
1879
1880
1881
1882
1883	\$ 965,143
1884	1,327,554
1885	1,242,384
1886	1,387,777
1887	1,428,964
1888	1,594,031
1889	1,546,092	\$ 589,858
1890	2,106,673	595,603
1891	2,413,438	652,086
1892	2,604,944	805,507
1893	2,309,233	\$ 878,665	791,634
1894	1,918,067	734,205	791,102
1895	2,131,070	568,531	725,908
1896	2,234,296	439,292	736,966
1897	2,304,523	305,129	1,255,478
1898	2,291,093	494,561	1,153,867
1899	2,457,841	578,597	1,274,906
1900	2,764,537	611,103	1,394,883
1901	7,566,064	1,165,074	3,062,646
1902	4,806,692	888,542	2,340,730
1903	4,240,109	774,648	2,084,183
1904	4,699,593	764,114	2,205,156
1905	4,693,001	815,644	2,274,663
1906	4,919,975	817,978	2,398,339
1907	5,186,997	879,021	2,611,867
1908	5,821,218	756,978	2,744,947
1909	7,572,720	762,954	1,894,523
1910	7,762,045	761,668	1,937,392
1911	8,073,050	746,286	\$1,220,125	2,288,269
1912	8,298,291	743,111	1,331,420	2,543,850
1913	28,652,376	1,822,602	3,999,400	6,469,993
1914	28,210,010	1,719,479	4,161,590	6,262,489
1915	27,351,448	1,482,005	4,579,550	5,672,205
1916	26,536,803	1,413,580	4,815,310	5,685,457

COLORADO, YEARS 1870 TO 1916—Continued.

Levy in 1872)

Montrose	Morgan	Otero	Ouray	Park	Phillips
-----	-----	-----	-----	\$ 175,559	-----
-----	-----	-----	-----	209,681	-----
-----	-----	-----	-----	579,489	-----
-----	-----	-----	-----	795,707	-----
-----	-----	-----	-----	795,126	-----
-----	-----	-----	-----	779,805	-----
-----	-----	-----	\$ 165,819	788,103	-----
-----	-----	-----	220,622	796,239	-----
-----	-----	-----	249,507	955,453	-----
-----	-----	-----	334,425	1,349,986	-----
-----	-----	-----	441,898	1,779,684	-----
-----	-----	-----	657,533	657,533	-----
\$ 575,448	-----	-----	482,993	482,993	-----
757,878	-----	-----	540,191	2,093,319	-----
1,112,710	-----	-----	387,905	2,041,829	-----
1,305,381	-----	-----	512,536	2,076,902	-----
1,445,033	-----	-----	589,098	2,026,217	-----
1,713,200	-----	-----	928,647	2,483,117	-----
1,910,114	\$ 1,229,869	\$ 2,301,422	923,946	2,412,405	\$ 854,246
1,885,187	1,289,246	2,222,429	1,255,399	2,212,455	844,161
2,153,693	1,300,096	2,454,283	1,603,358	2,036,237	847,272
1,980,921	1,245,809	2,620,294	1,399,298	2,075,292	804,359
1,594,859	1,330,385	2,479,621	1,323,807	1,929,050	835,369
1,372,568	1,218,640	2,067,414	901,655	1,851,682	820,383
1,335,957	1,157,293	2,085,515	965,712	1,676,360	746,324
1,287,834	1,199,206	2,686,310	1,071,201	1,718,055	682,944
729,374	1,073,369	2,421,475	1,085,685	1,619,035	651,883
714,041	1,302,353	2,475,676	1,162,265	1,544,153	659,561
761,025	1,277,633	2,620,729	1,258,139	1,672,063	686,333
758,288	1,426,803	2,829,718	1,259,048	1,541,150	744,093
1,609,942	4,328,054	7,915,122	2,815,957	3,480,408	1,822,049
1,191,929	3,005,952	5,738,066	2,224,398	2,462,673	973,048
1,205,972	2,517,966	5,660,660	2,631,366	2,310,519	965,687
1,307,906	2,576,579	6,016,782	2,634,101	2,295,183	978,232
1,302,927	2,639,845	6,103,204	2,891,946	2,173,360	857,987
1,432,570	2,981,837	7,080,448	3,181,387	2,122,405	862,895
1,787,644	3,548,846	8,272,192	2,269,487	2,208,822	1,072,647
2,001,266	4,018,909	8,456,806	3,398,562	2,241,046	1,098,779
2,962,152	4,120,972	9,385,576	2,821,259	2,711,425	1,401,200
3,408,895	4,653,240	9,588,935	3,792,140	2,725,938	1,818,872
3,579,907	4,739,900	7,837,459	2,991,089	2,670,272	1,845,539
3,707,543	4,774,630	8,175,339	2,742,834	2,685,571	1,852,087
12,834,518	16,571,684	25,320,345	6,179,374	8,851,755	7,184,087
14,552,480	16,848,617	27,904,028	5,730,476	9,001,645	7,368,879
14,033,740	17,072,158	25,838,836	5,357,840	8,805,110	7,158,933
14,465,480	18,322,200	26,630,563	5,216,451	8,841,065	7,285,655

TOTAL ASSESSMENT, COUNTIES OF (No State

Year	Pitkin	Prowers	Pueblo	Rio Blanco
1870	\$ 857,811
1871	1,337,102
1873	3,106,191
1874	3,784,343
1875	3,868,503
1876	3,850,466
1877	5,405,310
1878	3,069,639
1879	3,389,400
1880	3,679,100
1881	\$ 227,341	4,429,400
1882	309,940	7,066,720
1883	319,107	7,286,422
1884	637,678	7,671,040
1885	1,176,805	7,684,505
1886	1,179,058	8,093,050
1887	1,345,738	8,518,985
1888	2,383,787	11,022,855
1889	3,286,215	\$ 1,320,434	15,997,215	\$ 803,138
1890	3,524,305	1,338,950	19,524,965	888,528
1891	3,532,675	1,371,522	21,807,696	891,448
1892	4,021,791	1,291,365	18,907,636	807,050
1893	4,441,899	1,291,077	17,987,904	803,346
1894	3,684,830	1,260,638	15,661,154	753,332
1895	3,707,295	1,301,032	14,546,073	688,693
1896	2,338,075	1,716,451	14,669,549	700,313
1897	2,532,940	1,351,023	12,372,538	673,668
1898	2,387,015	1,348,235	13,056,150	771,044
1899	2,215,605	1,453,427	13,087,852	790,412
1900	2,128,375	1,608,868	13,763,454	877,141
1901	3,879,685	3,479,064	27,112,682	1,161,932
1902	3,192,415	2,479,616	24,645,035	1,192,968
1903	3,001,930	2,340,887	25,008,186	1,097,457
1904	2,587,495	2,428,701	25,574,422	1,021,788
1905	2,251,800	2,543,389	25,625,964	1,179,135
1906	2,117,215	2,995,123	25,943,203	1,082,371
1907	2,227,605	3,728,439	25,976,146	1,137,435
1908	2,098,295	4,136,291	26,645,422	1,122,685
1909	2,379,685	4,552,824	26,740,979	1,114,405
1910	2,202,025	4,332,850	26,823,580	1,130,510
1911	2,145,785	4,598,815	27,313,959	1,163,840
1912	1,952,705	4,996,366	28,004,551	1,184,456
1913	6,972,762	15,336,706	66,902,334	4,913,435
1914	6,912,515	18,749,355	65,770,336	4,834,572
1915	5,882,255	17,240,300	61,397,302	5,342,882
1916	5,795,170	16,807,975	61,329,837	5,113,205

COLORADO, YEARS 1870 TO 1916—Continued.
Levy in 1872)

Rio Grande	Routt	Saguache	San Juan	San Miguel	Sedgwick
-----	-----	\$ 129,653	-----	-----	-----
-----	-----	215,810	-----	-----	-----
-----	-----	428,363	-----	-----	-----
\$ 327,865	-----	599,368	-----	-----	-----
438,080	-----	704,686	-----	-----	-----
657,962	-----	710,348	\$ 95,950	-----	-----
673,952	\$ 84,698	722,671	155,722	-----	-----
501,874	74,661	637,607	255,358	-----	-----
478,036	59,655	724,034	320,167	-----	-----
441,109	85,864	910,335	401,979	-----	-----
467,434	119,934	1,318,653	420,061	-----	-----
1,081,716	169,950	1,593,612	624,675	-----	-----
1,093,417	241,564	1,696,931	1,045,597	\$ 449,856	-----
1,332,169	550,509	1,624,667	1,070,938	502,305	-----
1,354,351	576,448	1,600,509	861,430	563,725	-----
1,315,651	1,050,029	1,783,565	727,759	641,755	-----
1,308,289	857,699	1,791,251	789,187	775,240	-----
1,482,320	885,393	1,906,115	999,400	834,765	-----
1,451,009	1,248,620	1,907,951	872,114	837,135	\$ 715,714
1,484,618	1,094,037	2,029,011	872,304	918,748	721,416
1,576,503	1,316,849	2,137,588	965,378	1,274,282	806,204
1,748,443	1,148,797	2,093,043	982,783	1,398,221	759,945
1,727,858	1,136,446	2,049,854	1,121,057	1,261,734	868,484
1,519,397	988,430	1,934,585	1,164,017	1,222,344	855,242
1,557,894	909,993	1,929,286	1,246,020	1,170,984	857,104
1,708,230	1,103,866	1,950,831	1,308,295	1,294,327	818,346
1,598,545	1,105,023	1,930,062	1,381,653	1,314,042	689,423
1,578,464	1,240,578	1,996,977	1,365,387	1,312,586	664,971
1,536,477	1,248,762	2,034,913	1,344,535	1,369,201	571,856
1,582,012	1,461,723	2,094,700	1,345,790	1,488,772	602,308
2,883,600	2,462,655	4,629,568	1,974,727	4,071,940	1,865,000
1,900,740	2,949,155	3,019,230	1,851,946	3,401,343	920,122
1,936,219	2,694,640	2,324,222	1,972,127	3,323,357	879,335
1,945,515	3,159,295	2,400,157	2,117,081	3,084,686	959,194
1,946,322	3,165,582	2,336,645	2,120,601	3,183,829	979,737
1,986,319	3,283,700	2,307,673	1,943,740	3,252,907	1,021,747
2,017,812	3,421,053	2,426,696	2,101,944	3,735,101	1,216,473
2,100,215	3,577,472	2,374,379	2,319,158	4,003,111	1,364,210
2,311,282	3,941,580	2,848,552	2,269,230	3,730,070	1,582,192
2,523,130	4,264,710	3,064,795	2,247,904	3,549,960	1,681,637
2,556,550	3,460,360	3,293,964	2,194,532	3,786,314	1,692,317
2,737,310	3,409,590	3,133,434	2,036,096	3,834,520	1,734,055
10,373,325	11,183,053	11,490,026	4,869,259	10,488,414	5,645,464
10,462,580	12,465,619	11,613,973	4,745,575	9,309,120	5,873,043
9,873,345	13,550,721	11,280,596	4,040,869	8,781,510	5,871,403
9,206,110	13,686,227	11,420,441	4,073,055	8,539,830	5,935,908

TOTAL ASSESSMENT, COUNTIES OF COLORADO, YEARS 1870 TO 1916—Concluded.

(No State Levy in 1872)

Year	Summit	Teller	Washington	Weld	Yuma
1870	\$ 123,926	-----	-----	\$ 854,381	-----
1871	129,719	-----	-----	1,640,352	-----
1873	158,387	-----	-----	2,056,544	-----
1874	158,722	-----	-----	2,063,166	-----
1875	140,759	-----	-----	2,968,654	-----
1876	181,776	-----	-----	2,548,565	-----
1877	184,004	-----	-----	2,205,520	-----
1878	169,860	-----	-----	2,583,827	-----
1879	257,277	-----	-----	3,330,190	-----
1880	536,895	-----	-----	3,694,115	-----
1881	838,430	-----	-----	4,219,025	-----
1882	1,331,209	-----	-----	6,113,395	-----
1883	1,026,352	-----	-----	7,907,145	-----
1884	959,787	-----	-----	8,563,765	-----
1885	909,853	-----	-----	8,488,475	-----
1886	921,225	-----	-----	9,971,136	-----
1887	938,243	-----	\$ 1,733,124	9,339,905	-----
1888	1,065,290	-----	1,777,500	8,087,540	-----
1889	1,047,357	-----	999,004	7,208,771	\$ 995,396
1890	1,067,020	-----	1,172,091	7,906,993	1,165,008
1891	1,070,800	-----	914,961	8,712,415	992,637
1892	997,518	-----	915,048	8,214,195	973,763
1893	1,394,921	-----	998,071	8,399,145	1,051,969
1894	1,032,644	-----	1,043,792	8,027,984	1,027,783
1895	900,482	-----	986,143	7,804,710	904,042
1896	1,002,664	-----	890,739	7,878,610	925,425
1897	967,614	-----	749,848	7,489,540	881,229
1898	958,372	-----	741,778	7,771,638	907,074
1899	1,071,880	\$ 5,917,512	768,100	7,878,166	953,714
1900	1,153,072	10,858,248	831,830	8,696,330	991,031
1901	2,246,665	17,726,807	1,996,570	19,586,181	1,972,791
1902	1,615,481	20,300,753	1,594,484	14,840,270	1,667,135
1903	1,525,643	12,225,097	1,184,863	12,020,983	1,408,958
1904	1,507,938	13,233,370	1,493,772	12,712,129	1,973,262
1905	1,375,653	13,184,771	1,479,927	12,841,476	1,859,399
1906	1,424,178	13,950,489	1,644,489	13,233,357	1,868,454
1907	1,457,889	12,340,780	1,596,741	14,769,518	1,973,263
1908	1,588,744	10,034,500	1,921,540	15,505,275	1,928,064
1909	1,806,963	10,605,610	2,004,053	16,606,877	2,380,877
1910	1,845,745	10,034,700	2,528,074	18,934,590	2,780,829
1911	1,860,923	9,691,770	2,699,996	19,857,590	2,926,190
1912	1,847,707	8,135,338	2,719,770	20,438,710	2,927,745
1913	6,124,717	19,579,405	9,448,680	76,988,520	9,413,364
1914	5,819,225	16,065,100	10,840,741	76,405,810	9,948,850
1915	5,459,143	15,647,240	11,233,675	72,092,027	11,082,224
1916	5,977,147	15,352,880	12,640,797	74,804,905	11,990,617

COMPARISON OF SUMMARY OF ABSTRACTS OF ASSESSMENT AS RETURNED BY THE ASSESSORS
AND CORRECTED BY THE TAX COMMISSION FOR THE YEARS 1912, 1913,
1914, 1915, AND 1916.

	1912		1913		1914		1915		1916	
	Amount	Per cent of total	Amount	Per cent of total	Amount	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Agricultural land and improvements	\$ 89,859,390	21.27	\$ 322,857,915	24.71	\$ 331,603,036	25.32	\$ 318,949,755	25.53	\$ 316,627,000	26.13
Metalliferous mining properties	18,012,830	4.27	46,042,067	3.52	41,468,531	3.17	32,945,057	2.64	36,372,554	2.99
Live stock	18,003,589	4.26	63,562,749	4.86	66,134,521	5.05	72,912,510	5.84	81,796,320	6.75
Coal and oil properties	8,361,310	1.98	20,521,089	1.57	23,902,208	1.83	23,122,600	1.85	23,739,088	1.96
Town and city lots and improvements	168,962,868	40.00	465,142,407	35.60	456,366,381	34.89	420,833,361	33.69	378,961,582	31.27
Corporations assessed by Tax Commission	61,013,179	14.44	260,241,995	19.92	262,018,845	20.01	253,685,650	20.31	242,451,164	20.01
Merchandise	16,691,083	3.95	48,103,599	3.68	46,993,710	3.59	44,478,998	3.56	41,655,204	3.44
Manufactures	3,807,675	0.83	13,575,571	1.04	8,733,370	0.67	12,124,575	0.97	20,690,503	1.71
Bank stock or shares in any bank	7,793,696	1.84	28,924,765	2.21	27,126,639	2.07	22,293,570	1.78	20,938,646	1.73
Moneys, credits and accounts	4,080,359	0.97	11,193,328	0.86	16,078,132	1.23	15,647,874	1.25	14,320,508	1.18
Miscellaneous	26,156,100	6.19	26,481,947	2.03	28,594,832	2.17	32,265,260	2.58	34,244,711	2.83
Totals	\$422,442,079		\$1,306,647,430		\$1,309,559,205		\$1,249,199,210		\$1,211,697,278	

THE FIFTEEN PRINCIPAL

The following table shows the assessed valuation of all other than that of the metalliferous mines in the fifteen principal 1916. The year 1914 is omitted and 1912 included herein in order

	1912	1912	1912	1913	1913
	Assessed	Assessed	Total	Assessed	Assessed
	Value of	Value of	Assessed	Value of	Value of
	All Mining	All Other	Value	All Mining	All Other
	Property	Property	of All	Property	Property
	Property	Property	Property	Property	Property
Boulder	\$ 1,034,080	\$11,781,999	\$12,816,079	\$ 2,814,475	\$ 37,097,443
Clear Creek	1,034,705	1,582,716	2,617,421	1,848,885	3,434,145
Eagle	190,891	2,002,588	2,193,479	546,665	6,341,169
Gilpin	946,472	1,080,174	2,026,646	1,972,370	2,508,303
Gunnison	635,785	3,869,949	4,505,734	1,855,340	12,796,555
Hinsdale	271,240	289,075	560,315	365,280	585,698
Lake	2,225,233	3,721,030	5,946,263	6,671,230	9,172,159
Mineral	325,153	417,958	743,111	562,058	1,243,814
Ouray	1,620,817	1,122,017	2,742,834	2,748,593	3,374,761
Park	365,735	2,319,836	2,685,571	1,112,805	7,798,145
Pitkin	296,265	1,656,440	1,952,705	1,341,620	5,818,850
San Juan	1,237,359	998,737	2,236,096	2,953,228	1,913,691
San Miguel	2,300,880	1,533,640	3,834,520	4,684,930	5,730,014
Summit	866,247	981,460	1,847,707	2,955,574	3,195,304
Teller	4,545,310	3,590,028	8,135,338	11,108,750	8,436,375
Totals	\$17,896,172	\$36,947,647	\$54,843,819	\$43,546,803	\$109,446,426

MINING COUNTIES

metalliferous mining property as compared with all other property mining counties of the state for the years 1912, 1913, 1915 and to show the results under the different laws in force.

1913 Total	1915 Assessed Value of All Mining Property	1915 Assessed Value of All Other Property	1915 Total	1916 Assessed Value of All Mining Property	1916 Assessed Value of All Other Property	1916 Total
Assessed Value of All Property	Assessed Value of All Mining Property	Assessed Value of All Other Property	Assessed Value of All Property	Assessed Value of All Mining Property	Assessed Value of All Other Property	Assessed Value of All Property
\$ 39,911,918	\$ 2,001,380	\$ 35,490,525	\$ 37,491,905	\$ 2,200,200	\$ 37,596,406	\$ 39,796,606
5,283,030	1,844,550	3,299,090	5,143,640	1,985,520	3,302,340	5,287,860
6,887,834	262,665	5,920,607	6,183,272	833,908	5,978,447	6,812,355
4,480,673	1,500,053	1,968,162	3,468,205	1,429,046	1,842,385	3,271,431
14,651,895	1,360,566	13,134,611	14,495,177	1,338,625	13,065,633	14,404,258
950,978	331,630	535,553	867,183	314,780	594,350	909,130
15,843,389	3,730,979	8,066,756	11,797,735	4,822,476	7,184,324	12,006,800
1,805,872	317,435	1,164,570	1,482,005	272,270	1,141,310	1,413,580
6,123,354	1,947,065	3,410,775	5,357,840	1,878,868	3,337,583	5,216,451
8,910,950	1,079,310	7,725,800	8,805,110	1,083,630	7,757,435	8,841,065
7,160,470	981,500	4,900,755	5,882,255	989,305	4,805,865	5,795,170
4,871,919	2,281,123	1,759,746	4,040,869	2,344,196	1,728,859	4,073,055
10,414,944	2,905,080	5,966,430	8,871,510	2,957,542	5,582,288	8,539,830
6,150,878	2,236,711	3,222,432	5,459,143	2,763,887	3,213,260	5,977,147
19,545,125	7,699,460	7,947,780	15,647,240	8,390,720	6,962,150	15,352,880
\$152,993,229	\$30,479,507	\$104,513,582	\$134,993,089	\$33,604,983	\$104,092,635	\$137,697,618

VALUATION OF COUNTY AND ANTICIPATED REVENUE FOR STATE, COUNTY, TOWN, AND SCHOOL PURPOSES FOR THE YEARS 1914 AND 1915

County	VALUATION OF COUNTY		REVENUE OF STATE		REVENUE OF COUNTY	
	1914	1915	1914	1915	1914	1915
Adams	22,192,740	\$ 22,824,325	\$ 30,847.91	\$ 47,931.08	\$ 88,770.96	\$ 114,121.63
Alamosa	6,737,799	6,706,777	9,359.68	17,083.18	48,176.16	50,277.79
Apache	16,480,095	16,820,420	22,907.33	35,332.88	65,920.38	67,281.68
Archuleta	4,862,199	4,062,199	6,071.05	8,530.62	37,998.63	36,585.46
Baca	2,387,939	2,998,668	3,368.71	6,297.20	14,749.43	27,587.74
Bent	11,263,855	10,693,085	15,656.76	22,455.47	67,309.43	62,835.93
Boulder	39,942,390	37,431,320	55,519.92	78,605.77	200,111.38	205,872.23
Chaffee	1,470,455	1,134,665	16,231.89	23,822.62	73,640.38	82,746.71
Cheyenne	7,317,848	8,063,980	10,822.53	16,944.26	43,215.66	50,339.95
Clear Creek	5,308,730	5,143,540	7,379.13	10,801.66	69,066.57	66,867.32
Conchos	8,923,589	8,153,417	11,569.79	17,192.17	50,058.06	53,972.69
Costilla	5,471,210	5,336,734	7,694.98	11,207.25	51,702.92	49,432.09
Crowley	8,449,438	8,404,375	11,606.02	17,680.45	46,766.81	55,452.85
Custer	2,599,885	2,589,325	3,613.77	6,438.84	20,798.68	23,316.39
Delta	15,206,785	15,054,180	21,137.43	31,613.78	82,116.64	81,232.57
Denver	403,719,868	386,365,823	561,170.34	752,588.23	1,118,303.48	1,039,280.89
Dolores	1,608,238	1,439,117	2,096.45	3,022.15	16,439.79	15,542.45
Douglas	9,119,805	9,605,904	12,676.53	20,172.40	62,107.41	65,608.33
Eagle	6,532,845	6,197,883	9,080.65	13,015.13	56,639.74	65,013.67
Elbert	10,385,264	10,899,138	14,436.10	22,898.19	52,237.88	62,561.05
El Paso	70,044,030	67,388,010	97,361.25	141,514.82	339,013.06	358,504.22
Fremont	20,135,480	17,823,325	27,988.32	37,480.03	127,084.88	135,454.43
Garfield	18,749,480	18,279,550	26,041.78	38,387.06	158,754.85	140,755.07
Gilpin	3,699,433	3,453,641	5,142.21	7,252.65	53,641.77	47,437.56
Grand	5,107,092	4,705,355	7,346.86	9,882.30	45,197.76	49,179.18
Gunnison	14,830,000	14,495,358	20,335.70	30,440.88	141,911.00	144,956.58
Hinsdale	909,955	889,165	1,264.84	1,867.25	15,014.27	15,132.67
Huerfano	12,273,495	12,339,522	17,026.71	25,913.00	106,779.37	109,831.75
Jackson	3,976,885	3,927,985	5,527.86	8,248.73	32,124.74	21,603.82
Jefferson	20,595,335	21,369,710	28,627.51	44,666.39	128,720.84	116,983.40
Kiowa	7,118,980	7,957,622	9,895.38	16,711.00	24,916.43	26,339.73
Kit Carson	10,222,704	10,337,001	14,209.56	23,757.70	48,358.35	49,308.35
Lake	13,855,865	11,331,077	20,243.35	23,795.25	202,687.66	196,007.63
La Plata	15,284,095	14,958,502	21,244.89	31,203.85	88,800.60	80,235.91
Larimer	34,505,290	34,757,456	47,962.00	72,990.66	203,922.00	232,874.95

COLORADO TAX COMMISSION

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Las Animas	39,302,838	37,240,358	55,325.94	78,204.54	243,593.37	301,273.69
Lincoln	9,381,680	10,560,355	13,874.54	22,178.01	43,843.76	49,970.19
Logan	18,333,635	21,345,413	26,317.75	46,104.27	142,191.59	171,244.00
Mesa	28,026,785	27,386,432	38,958.02	57,611.51	137,614.28	137,753.75
Mineral	1,725,369	1,489,440	2,398.26	3,137.82	21,998.46	18,990.36
Moffat	4,157,040	4,582,320	5,778.28	9,622.87	38,660.47	43,979.92
Montezuma	6,368,368	5,743,351	8,851.95	12,031.04	57,314.78	69,781.71
Montrose	14,832,090	14,062,600	20,236.98	29,531.25	116,633.04	109,988.76
Morgan	16,900,727	17,086,300	23,432.01	35,831.02	144,555.72	134,980.98
Otero	27,310,004	25,757,495	38,794.91	54,090.74	180,698.27	136,544.72
Ouray	5,647,012	5,352,750	7,849.39	11,242.88	65,505.25	62,638.90
Park	9,001,815	8,792,375	12,542.28	18,466.72	52,299.52	44,847.74
Phillips	7,368,812	7,155,332	10,243.74	15,032.76	37,943.73	40,089.30
Pitkin	6,312,516	5,880,335	9,608.10	12,343.70	107,133.98	101,501.43
Powers	16,731,360	17,234,710	26,036.57	36,132.39	106,986.00	99,271.93
Pueblo	65,329,793	61,192,452	91,235.37	128,594.15	367,526.67	361,035.47
Rio Blanco	4,348,487	5,344,322	6,739.37	11,233.08	40,776.61	48,900.56
Rio Grande	10,479,306	9,246,475	14,586.23	19,417.60	80,690.79	71,197.86
Routt	12,576,114	13,560,988	17,479.41	28,478.07	81,788.24	88,146.42
Saguache	11,608,067	11,470,464	16,135.21	24,037.97	61,522.75	63,662.00
San Juan	4,748,555	4,022,739	6,600.49	8,447.75	48,482.75	32,986.46
San Miguel	9,527,910	8,792,311	13,243.79	18,464.27	92,897.30	78,780.34
Sedgwick	5,372,754	5,876,161	8,163.12	12,337.84	39,562.60	44,063.27
Summit	5,321,439	5,490,663	8,091.80	11,530.38	36,092.92	40,630.90
Teller	17,326,760	15,507,350	24,779.19	32,566.06	213,921.12	204,698.49
Washington	9,696,468	11,282,505	13,478.06	23,693.26	43,634.10	71,643.76
Weld	76,064,370	72,083,360	106,739.48	151,335.35	365,868.44	464,248.39
Yuma	9,941,600	11,089,684	13,818.82	23,288.34	52,789.89	67,647.07
Totals	\$1,311,111,708	\$1,241,702,925	\$1,323,877.55	\$2,607,576.14	\$7,005,512.50	\$7,161,333.43

VALUATION OF COUNTY AND ANTICIPATED REVENUE FOR STATE, COUNTY, TOWN, AND SCHOOL PURPOSES FOR THE YEARS 1914 AND 1915—Continued.

County	REVENUE OF TOWNS			REVENUE OF SCHOOL DISTRICTS			TOTAL REVENUE		INCREASE
	1914	1915	\$	1914	1915	\$	1914	1915	
Adams	16,186.06	\$ 17,015.11	\$ 65,519.38	\$ 37,726.90	\$ 201,304.31	\$ 246,794.72	\$ 45,490.41		
Alamosa	16,459.36	19,760.80	34,307.08	35,917.72	108,202.28	120,639.49	11,737.21		
Arapahoe	30,832.72	31,639.01	70,704.01	68,402.32	190,384.44	202,945.89	12,491.45		
Archuleta	4,747.48	4,860.74	10,549.00	11,066.16	59,386.16	61,122.98	1,756.82		
Baca	131.61	103.30	10,114.20	20,000.95	28,383.95	63,989.19	25,606.24		
Bent	20,832.68	20,669.80	34,614.85	32,990.86	138,404.72	144,342.06	6,537.34		
Boulder	134,489.88	136,890.31	226,147.86	216,993.24	616,369.13	638,370.67	22,101.54		
Chaffee	20,871.93	20,890.31	53,389.04	53,555.47	181,125.11	171,055.87	17,055.87		
Cheyenne	2,179.13	2,129.34	36,701.12	27,931.65	91,988.44	97,395.30	5,406.86		
Clear Creek	19,995.14	23,942.91	36,703.16	37,170.82	133,144.00	138,782.71	5,638.71		
Conejos	3,565.43	5,621.68	29,032.47	41,480.56	94,225.75	118,197.10	23,971.35		
Costilla	1,860.45	1,891.79	22,420.02	23,387.80	83,388.37	86,418.93	3,130.56		
Crowley	8,694.94	9,919.25	45,750.87	49,597.27	112,807.64	132,639.82	19,832.18		
Custer	973.26	1,000.89	9,509.34	9,953.01	34,995.05	39,708.93	4,713.88		
Delta	28,916.52	31,737.74	111,018.49	114,364.04	243,189.08	259,808.13	16,619.06		
Denver	2,527,285.09	3,182,288.16	778,667.72	868,947.55	4,985,426.63	5,843,064.83	857,638.20		
Dolores	837.14	1,356.68	5,794.11	4,379.96	25,747.49	24,201.22	*946.27		
Douglas	1,935.58	2,935.11	15,472.02	13,266.16	92,159.54	108,002.00	15,842.46		
Eagle	5,889.85	7,268.21	27,968.79	32,546.43	99,669.03	117,843.44	18,274.41		
Elbert	853.98	1,354.53	40,947.50	49,999.63	108,475.46	136,800.40	28,324.94		
El Paso	302,867.51	294,974.44	324,520.77	334,748.20	1,063,762.58	1,142,241.68	78,479.10		
Fremont	60,798.34	61,719.56	133,291.14	136,379.53	349,132.68	369,983.55	20,850.87		
Garfield	24,238.81	24,238.81	62,319.36	49,072.90	265,001.96	294,109.46	29,107.50		
Gilpin	19,836.18	21,397.75	26,193.38	26,378.12	104,812.54	102,416.08	*2,396.46		
Grand	422.68	1,010.05	13,748.74	13,367.11	66,716.04	73,438.64	6,722.60		
Gunnison	11,089.67	73,769.54	38,967.50	36,151.65	212,303.87	225,318.65	13,014.78		
Hinsdale	2,825.54	2,609.22	5,872.71	6,102.58	24,378.36	25,711.72	733.36		
Huerfano	15,183.06	15,196.48	53,717.76	77,644.15	192,706.90	228,575.38	35,868.48		
Jackson	1,459.28	3,068.24	5,822.57	5,129.33	45,022.45	38,050.12	*6,972.33		
Jefferson	28,836.18	28,029.98	76,338.21	63,290.60	263,022.74	252,970.37	*10,052.37		
Kiowa	8,823.46	4,326.69	31,748.40	37,209.17	66,560.21	80,259.90	13,699.69		
Kit Carson	54,758.16	72,716.40	58,305.49	57,376.91	129,691.89	133,767.69	4,075.80		
Lake	24,439.89	33,289.44	45,222.02	47,158.21	322,916.19	323,697.49	16,781.30		
La Plata	73,310.00	72,360.74	73,570.29	86,997.16	208,055.67	231,725.36	23,669.69		
Larimer	73,310.00	72,360.74	163,180.02	170,658.79	488,374.02	548,885.14	60,511.12		

COLORADO TAX COMMISSION

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Las Animas	109,437.32	97,858.00	202,459.34	211,533.79	610,815.97	688,930.02	78,114.05
Lincoln	4,818.32	6,093.81	48,012.14	472,015.46	110,608.76	160,317.47	39,708.71
Logan	18,348.00	70,989.32	90,989.32	97,873.00	277,846.66	333,402.27	56,556.61
Mesa	74,920.86	14,521.39	178,035.32	182,077.91	428,990.27	451,864.56	28,774.29
Mineral	4,460.85	4,631.80	7,158.12	6,733.85	36,365.69	32,483.83	*3,831.86
Moffat	2,541.72	6,588.51	11,033.58	16,240.15	58,014.05	76,431.45	18,417.40
Montezuma	14,838.64	14,838.69	42,116.79	42,395.67	123,114.16	138,567.11	15,452.95
Montrose	28,956.97	30,965.16	75,213.95	76,918.71	241,130.94	247,333.88	26,252.94
Morgan	29,332.92	27,732.90	92,343.64	114,872.14	289,754.29	313,467.04	23,712.75
Otero	64,529.69	63,150.43	135,799.31	139,889.23	419,822.18	393,645.12	*26,117.06
Ouray	8,975.09	15,551.58	16,570.48	16,594.53	98,900.31	106,037.89	7,137.58
Park	840.55	8,832.88	11,355.42	10,930.07	76,917.78	75,178.41	*1,739.37
Phillips	9,080.83	8,104.97	19,233.94	23,621.67	76,507.24	86,850.30	10,333.06
Pitkin	16,646.90	22,118.70	37,032.06	28,129.07	170,420.34	164,087.90	*6,332.44
Powers	27,210.07	31,306.89	96,847.96	*100,236.87	257,080.60	267,068.58	10,017.98
Pueblo	329,235.64	*373,134.16	383,202.84	412,149.23	1,171,190.52	1,274,823.01	103,632.49
Rio Blanco	6,363.61	6,956.50	14,732.60	16,298.24	68,611.19	83,378.37	14,767.18
Rio Grande	16,358.09	17,846.18	43,033.73	41,960.88	154,698.84	150,422.52	*4,276.32
Routt	11,017.61	23,333.69	52,459.42	60,359.31	162,694.68	200,317.49	37,622.81
Saguache	4,869.00	6,899.00	26,165.00	32,145.00	108,691.96	126,793.97	18,102.01
San Juan	9,282.51	20,893.64	20,893.64	20,918.24	75,976.96	71,634.96	*4,341.92
San Miguel	15,046.17	13,599.32	27,082.41	42,190.75	148,289.67	153,034.68	4,765.01
Sedgwick	12,362.34	11,534.33	24,661.01	24,550.45	84,739.07	92,485.89	7,746.82
Summit	3,385.45	6,421.00	20,937.09	17,031.63	68,437.26	75,523.91	7,076.65
Teller	117,792.65	129,462.37	167,656.68	149,540.64	524,129.64	516,267.56	*7,862.08
Washington	4,503.82	5,684.00	46,135.93	58,264.96	107,741.71	159,275.98	51,534.27
Weid	96,839.46	90,009.52	367,046.96	386,944.01	926,434.73	1,091,587.27	166,102.54
Yuma	11,076.46	12,778.18	62,101.83	72,036.52	129,787.00	175,740.11	45,953.11
Total	\$4,512,661.14	\$5,300,858.98	\$5,078,350.01	\$5,466,337.15	\$18,420,601.20	\$20,536,105.70	\$2,115,504.50

*Decrease.

†Includes park district levies.

‡Includes county high school levy.

VALUATION AND TAXES LEVIED, TOGETHER WITH MILL LEVY FOR COUNTY, AVERAGE LEVY

FOR TOWN AND SCHOOL PURPOSES, AND THE AVERAGE TOTAL LEVY FOR THE YEAR 1915.
STATE LEVY 2.1 MILLS.

FIFTH ANNUAL REPORT

	Valuation	Revenue	Mill County Levy	Mill Town Levy	Mill School Levy	Average Total Levy
Adams	22,824,325	\$ 246,794.72	5.00	9.95	2.79	10.91
Alamosa	6,706,277	120,039.49	7.51	12.65	5.36	17.90
Arapahoe	16,820,420	202,845.89	4.00	6.94	4.08	12.06
Archuleta	4,062,139	61,132.98	9.00	12.90	2.75	15.05
Baca	2,998,668	53,939.19	9.20	5.00	6.67	18.00
Bent	10,693,085	144,942.06	5.915	19.00	3.64**	13.55
Boulder	37,431,320	638,370.67	5.50	8.82	5.80	17.05
Chaffee	11,348,865	181,125.11	7.30	5.79	4.73	15.97
Cheyenne	8,068,980	97,635.30	6.25	13.30	3.46	12.03
Clear Creek	5,143,640	138,782.11	13.00	11.82	7.23	26.98
Conejos	8,153,417	118,197.10	6.63	5.20	5.09	14.50
Costilla	5,236,784	86,418.92	9.30	6.00	4.44	16.19
Crowley	8,404,975	132,639.82	6.60	8.93	5.90	16.73
Custer	2,589,925	39,708.93	9.00	4.24	3.84	15.33
Delta	15,054,180	259,608.13	5.40	8.31	7.64	17.25
Denver	358,365,823	5,843,064.83*	2.90	8.88	2.32	16.20
Dolores	1,439,117	24,201.22	10.80	5.50	2.97	16.32
Douglas	9,605,904	108,002.00	6.83	9.40	2.01	11.24
Eagle	6,197,683	117,843.44	10.49	11.30	5.25	19.01
Elbert	10,899,138	136,800.40	5.74	4.50	4.59**	12.55
El Paso	67,338,010	1,142,241.68	5.32	6.97	5.15**	16.95
Fremont	17,833,825	369,983.55	7.60	9.78	7.60	20.76
Garfield	18,279,550	294,109.46	7.70	6.50	4.96**	16.09
Gilpin	3,453,641	102,416.08	13.75	17.10	7.61	29.71
Grand	4,705,855	73,438.54	10.45	5.00	2.34	15.61
Gunnison	14,495,658	225,313.65	10.00	6.83	2.49	15.54
Hinsdale	889,165	25,711.72	17.00	18.00	6.86	28.92
Huerfano	12,339,522	238,575.38	8.90	6.21	6.29	18.52
Jackson	3,937,965	38,050.12	5.50	16.00	1.31	9.69
Jefferson	21,269,710	252,970.37	5.50	10.12	2.98	11.89

COLORADO TAX COMMISSION

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Kiowa.....	7,957,622	80,259.90	3.31	4.68**	10.09
Kit Carson.....	10,837,001	133,767.69	4.55	12.00	5.30	12.34
Lake.....	11,331,077	339,697.49	17.30	23.50	4.16	30.09
La Plata.....	14,858,502	231,725.36	5.40	7.02	5.86	15.60
Larimer.....	34,757,456	548,885.14	6.70	6.89	4.95	15.91
Las Animas.....	37,240,258	688,930.02	8.09	10.40	5.63	18.50
Lincoln.....	10,560,955	150,317.47	4.73	9.02	6.33**	14.23
Logan.....	21,954,413	323,402.27	7.80	5.48	4.66**	15.19
Mesa.....	27,356,432	451,864.56	5.03	9.14	6.55**	16.50
Mineral.....	1,459,440	32,483.83	12.75	15.79	3.85	21.81
Moffat.....	4,522,320	76,431.45	9.60	13.20	3.54	16.68
Montezuma.....	5,743,351	138,567.11	12.15	12.96	7.38	24.13
Montrose.....	14,062,500	247,333.88	7.82	8.49	5.47	17.59
Morgan.....	17,036,200	313,467.04	7.90	9.62	6.72	18.35
Otero.....	25,757,495	393,645.12	5.30	8.78	5.43	15.28
Ouray.....	5,333,750	106,037.89	11.70	12.39	3.10	19.81
Park.....	8,728,675	75,173.41	5.10	3.27	1.25	8.55
Phillips.....	7,158,933	86,860.30	5.60	12.51	3.30	12.13
Pitkin.....	5,880,353	164,097.90	17.25	43.00	4.78	27.91
Prowers.....	17,234,710	267,063.58	5.76	12.41	5.32	15.50
Pueblo.....	61,192,452	1,274,823.01	5.90	11.87	6.74	20.83
Rio Blanco.....	5,344,322	83,373.37	9.15	10.50	3.05	15.60
Rio Grande.....	9,246,475	150,422.52	7.70	8.28	4.54	16.27
Routt.....	13,560,988	200,317.49	6.50	11.68	4.45	14.77
Saguache.....	11,470,464	126,793.97	5.55	6.70	2.80	11.05
San Juan.....	4,022,739	71,634.96	8.20	8.27	5.20	17.81
San Miguel.....	8,782,511	153,034.63	8.96	7.08	4.80	17.41
Sedgwick.....	5,875,161	92,485.39	7.50	15.00	4.18	16.74
Summit.....	5,490,663	75,573.91	7.40	15.00	3.11	13.76
Teller.....	15,507,650	516,267.56	13.20	36.72	9.64	33.29
Washington.....	11,232,505	159,275.98	6.35	10.00	5.16	14.12
Weld.....	72,088,260	1,091,587.27	6.44	7.40	5.35	15.14
Yuma.....	11,039,684	175,740.11	6.10	11.15	6.50	15.85
	\$1,241,702,925	\$20,536,105.70				16.54

*Includes \$37,538.84 for former School District No. 17, which does not show in the school mill levy or average total levy. The valuation in this district was \$25,025,792 with a levy of 1.5 mills.
 **Includes county high school levy.

VALUATION, STATE REVENUE, COUNTY MILL LEVIES, AND DISTRIBUTION OF TOTAL COUNTY REVENUE FOR ALL COUNTIES IN THE STATE FOR THE YEAR 1915. STATE LEVY 2.1 MILLS.

	County Valuation	Ordinary County Including Poor and Contingent		Road and Bridge		General School		County High School	
		State Revenue	Mill Levy	State Revenue	Mill Levy	State Revenue	Mill Levy	State Revenue	Mill Levy
Adams	22,824,325	47,931.08	1.900	34,366.22	1.500	34,236.49	.600	13,694.59
Alamosa	6,706,277	14,083.18	3.480	23,298.73	1.500	10,040.47	1.000	6,023.28
Arapahoe	16,820,420	35,322.88	2.200	37,004.92	1.200	20,184.51	.600	10,092.25
Archuleta	4,062,199	8,530.62	3.350	13,607.47	3.200	12,999.06	1.500	6,094.24
Baca	2,998,668	6,297.20	5.800	17,392.27	1.000	2,998.67	2.000	5,997.33
Bent	10,698,085	22,455.47	2.125	22,722.79	1.200	12,831.70	.940	10,051.50	1.110
Boulder	37,431,320	78,605.77	2.970	111,171.01	1.840	68,873.62	.590	22,084.47
Charfee	11,348,865	23,832.62	4.600	52,104.78	1.250	14,186.08	.200	2,269.77
Cheyenne	8,063,980	16,934.36	2.600	20,966.44	1.230	9,918.69	1.000	8,063.98	.670
Clear Creek	5,143,640	10,801.66	6.900	35,491.12	5.000	25,718.20	1.000	5,143.64
Conejos	8,153,417	17,122.17	2.777	22,642.07	1.250	10,191.82	1.000	8,153.42
Costilla	6,336,784	11,207.25	5.800	30,983.36	2.000	10,873.57	1.000	5,336.78
Crowley	8,404,975	17,660.45	2.900	24,374.43	1.300	10,926.47	.400	3,361.99
Custer	2,589,925	5,438.84	6.000	15,542.05	2.500	6,475.17	.500	1,298.97
Delta	15,054,190	31,613.78	2.500	37,635.45	2.330	35,076.24	.300	4,516.25
Denver	358,365,823	752,568.23	900	322,539.24	2,000	716,731.65
Dolores	4,939,117	3,022.15	5.000	7,195.59	2,000	2,878.23	.700	1,007.97
Douglas	9,605,904	20,172.40	2.800	26,866.53	1.800	17,590.63	1.300	12,487.88	.930
Eagle	6,197,683	13,015.13	5.000	30,988.41	2.000	12,396.36	.600	3,718.50	.690
Elbert	10,899,138	22,888.19	1.840	20,094.41	2.000	21,798.28	1.200	13,078.37
El Paso	67,338,010	141,614.82	2,320	156,340.19	1.000	67,388.01	1.820	132,646.18
Fremont	17,823,825	37,430.03	3.640	64,875.51	2,120	37,784.72	.788	14,044.52
Garfield	18,279,550	38,387.06	2.640	48,288.88	3.660	66,904.38	.600	10,967.98
Gulpin	3,453,641	7,252.65	7.250	25,038.89	3.500	12,087.74	2,000	6,907.28
Grand	4,705,855	9,882.30	2.250	10,588.24	2.000	5,411.77	1.000	4,708.56
Gunnison	14,495,658	30,440.88	3.100	44,936.53	2.400	34,789.58	.600	8,697.40	.800
Hinsdale	889,185	1,867.25	8.000	7,113.33	3.000	2,667.50	1.000	889.17
Huerfano	12,359,522	26,913.00	6.500	80,206.89	.900	11,106.57	.700	8,637.67	.700
Jackson	8,347,966	8,427.12	2.400	9,427.12	1.500	5,891.95	.600	2,356.78	.700
Jefferson	21,269,710	44,866.39	2.500	53,174.27	2.000	42,539.42	1.000	21,269.71

COLORADO TAX COMMISSION

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Kiowa	7,957,622	16,711.00	2,310	18,382.11	500	3,978.81	3,978.81
Kit Carson	10,837,001	22,757.70	2,350	25,486.95	1,000	10,837.00	1,200
Lake	11,381,077	23,795.25	6,000	27,986.48	800	6,798.64	2,700
La Plata	14,868,502	31,202.85	1,600	27,735.51	2,000	29,717.00	1,000
Larimer	34,747,456	72,990.64	2,820	80,637.30	2.73	94,887.86	1,100
Las Animas	37,240,258	78,204.54	5,540	206,311.03	1,700	63,308.44	650
Lincoln	10,560,955	22,178.01	3,900*	41,194.91	1,820	39,957.00	.830
Logan	21,954,413	46,104.27	2,740	60,155.00	1,280	35,054.63	.690
Mesa	27,386,432	57,511.51	2,880	78,872.92	2,000	36,054.63	.620
Mineral	1,489,440	8,127.82	5,000	7,447.20	2,000	2,978.88	1,750
Moffat	4,592,320	9,622.87	5,100	23,359.83	3,800	17,412.82	.700
Montezuma	5,733,351	12,061.04	3,800	21,824.73	5,000	28,716.76	2,000
Montrose	14,082,500	29,831.25	2,860	37,406.25	2,500	35,156.25	.500
Morgan	17,086,200	36,881.02	3,150	53,821.53	2,500	42,715.50	1,450
Otero	25,757,495	54,090.74	2,550	65,681.61	2,000	51,514.99	.670
Ouray	5,353,750	11,242.88	3,900	20,879.63	3,000	16,061.25	.900
Park	8,793,675	18,466.72	2,250	24,622.29	1,500	13,190.51	.800
Phillips	7,158,933	15,033.76	2,250	16,107.60	.700	6,011.13	1,000
Pitkin	5,880,335	12,348.70	6,011	35,346.47	1,500	8,820.62	1,500
Prowers	17,234,710	36,192.89	2,230	39,285.14	1,700	29,299.01	.630
Pueblo	61,192,452	128,504.15	3,300	201,935.09	1,400	85,669.43	.900
Rio Blanco	5,344,322	11,223.08	2,250	12,024.72	2,700	14,429.67	.800
Rio Grande	9,246,475	19,417.60	2,000	18,492.95	2,000	18,492.95	1,000
Routt	13,580,988	28,478.07	3,150	42,717.10	2,000	27,121.98	.850
Saguache	11,470,464	24,087.97	2,000	22,941.00	2,000	22,941.00	.700
San Juan	4,082,739	8,447.75	3,700	14,884.13	2,000	8,045.48	1,000
San Miguel	8,792,511	18,464.27	3,310	29,102.97	2,500	30,773.78	1,000
Sedgwick	5,875,161	12,387.84	2,720	15,980.28	2,240	13,150.23	.660
Summit	5,490,663	11,530.38	3,900	21,413.58	3,000	16,471.99	.500
Teller	15,507,650	32,566.06	7,700	119,408.90	4,300	66,652.89	1,200
Washington	11,282,505	23,693.26	2,050	23,129.13	1,000	11,382.51	.500
Weld	72,085,260	151,385.35	1,860	134,084.16	1,500	108,132.39	.570
Yuma	11,089,684	23,288.34	3,100	34,378.02	1,500	16,634.52	.800
	\$1,241,702,925	\$2,607,576.14		\$3,054,961.43		\$1,605,519.82	\$1,513,336.35

*Includes Road Fund.

VALUATION, STATE REVENUE, COUNTY MILL LEVIES, AND DISTRIBUTION OF TOTAL COUNTY
REVENUE FOR ALL COUNTIES IN THE STATE FOR THE YEAR 1915. STATE LEVY 2.1 MILLS.—
(Continued.)

	Unpaid County Warrants	Immigration Fund	Money Judgment Fund	County Indebtedness and Interest	Funding Bonds and Interest	Refunding Bonds and Interest
	Levy Revenue	Levy Revenue	Levy Revenue	Levy Revenue	Levy Revenue	Levy Revenue
Adams	1.000 \$ 22,824.33				1.440 \$ 10,311.98	
Alamosa						
Arapahoe						
Archuleta				.950 \$ 3,864.69		
Baca				.400 1,199.47		
Bent				.440 4,704.95		
Boulder						
Chaffee				1.050 11,916.31	2.269.77	
Cheyenne						.650 \$ 5,241.58
Clear Creek		.100 \$ 514.36				
Conejos	.380 3,038.28				.500 4,076.70	.470 3,832.09
Costilla					.500 2,668.39	
Crowley	.500 4,202.49					
Custer						
Delta		.060 903.25		.210 3,161.38		
Denver						
Dolores						3.100 4,461.26
Douglas						
Eagle						
Elbert			.100 \$ 1,089.91		2.200 13,634.90	
El Paso	.180 12,129.84					
Fremont			8,911.44			
Garfield		.500		.680 12,430.31		
Gilpin	1.000 3,453.65					
Grand	4.000 18,823.54					
Gunnison			446.21			3.100 44,936.55
Hinsdale				.100 1,233.95		4.000 3,560.10
Huerfano						
Jackson					.300 1,178.39	
Jefferson						

[illegible]

VALUATION, STATE REVENUE, COUNTY MILL LEVIES, AND DISTRIBUTION OF TOTAL COUNTY
REVENUE FOR ALL COUNTIES IN THE STATE FOR THE YEAR 1915. STATE LEVY 2.1 MILLS.—
(Continued.)

County	Mill Levy	Miscellaneous Revenue	Total County Levy	Total County Revenue
Adams	5,000	\$ 114,121.63
Alamosa	7,510	50,277.79
Arapahoe	\$ 603.33	4,000	67,281.68
Archuleta	9,000	36,565.48
Baca	9,200	27,587.74
Bent	5,915	62,825.93
Boulder	1,069.30	5,600	205,872.23
Chaffee	3,743.13	7,300	82,746.71
Cheyenne	6,250	50,399.95
Clear Creek	806.40	13,000	66,867.32
Conchos	6,527	53,972.69
Costilla	2,038.31	8,300	49,632.09
Crowley	12,607.47	6,800	55,472.86
Custer	9,000	23,316.19
Delta	5,400	31,292.57
Denver	2,900	1,039,260.89
Dolores	10,800	15,542.45
Douglas	6,330	65,608.33
Eagle	10,490	65,013.67
Elbert	6,539.48	5,740	62,561.05
El Paso	5,320	358,504.22
Fremont	9,838.24	7,600	136,454.43
Garfield	2,193.57	7,700	140,755.07
Gilpin	13,750	47,487.56
Grand	5,647.07	10,450	49,179.18
Gunnison	10,000	144,956.58
Hinsdale	456.36	17,000	16,132.67
Huerfano	8,900	109,821.75
Jackson	5,600	21,603.82
Jefferson	5,500	116,983.40

COLORADO TAX COMMISSION

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Kiowa			3.810	26,339.73
Kit Carson			4.550	49,308.85
Lake			17.300	196,027.63
La Plata	.090		1.337.27	5.400	80,235.91
Larimer	.040		1,390.29	6.700	232,874.95
Las Animas				
Lincoln			8.090	301,273.69
Logan			4.730	49,970.19
Mesa	1.010		22,174.00	7.800	171,244.00
Mineral			5.030	137,753.75
Moffat			12.75	18,990.36
Montezuma			9.600	43,979.92
Montrose			12.150	69,781.71
Morgan			7.820	109,968.76
Otero			7.900	134,980.98
Ouray	.100		535.38	5.300	136,514.72
Park			11.700	62,688.90
Phillips			5.100	44,847.74
Pitkin			5.600	40,089.90
Prowers	.005		86.17	17.250	101,501.43
Pueblo	.100		6,119.25	99,271.93	99,271.93
Rio Blanco	1.300		6,947.62	5.900	361,035.47
Rio Grande			9.150	48,900.55
Routt			7.700	71,197.86
Saguache	.150		1,722.00	88,146.42	88,146.42
San Juan			5.500	63,662.00
San Miguel			5.550	63,662.00
Sedgwick			8.200	32,986.46
Summit			8.960	78,780.34
Teller			7.500	44,063.27
Washington			7.400	40,630.90
Weld	2.510		180,941.53	13.200	204,698.49
Yuma			6.350	71,643.76
			6.440	464,248.39
			6.100	67,647.07
			\$ 266,796.17		\$7,161,333.43

**VALUATION, LEVY AND REVENUE FOR TOWN PURPOSES
FOR ALL CITIES AND TOWNS IN THE STATE MAK-
ING A LEVY FOR THE YEAR 1915.**

Town	County	Valuation	Levy (Mills)	Revenue
Aguilar	Las Animas	\$ 380,229	20.00	\$ 7,604.00
Akron	Washington	568,400	10.00	5,684.00
Alamosa	Alamosa	1,480,210	13.25	19,679.35
Alma	Park	106,425	3.70	393.77
Altman	Teller	43,150	3.00	129.45
Anaconda	Teller	127,560	10.00	1,275.60
Animas City	La Plata	192,604	10.00	1,926.04
Antonito	Conejos	420,835	6.23	2,642.82
Arvada	Jefferson	553,460	8.00	4,427.68
Aspen	Pitkin	514,370	43.00	22,118.70
Ault	Weld	341,260	12.50	4,266.20
Aurora	Adams	626,120	15.00	9,391.80
Aurora	Arapahoe	385,330	15.00	5,779.95
Bonds	Arapahoe	94,580	5.00	472.90
Basalt	Eagle	77,339	5.80	448.91
Bayfield	La Plata	128,498	15.00	1,927.47
Berthoud	Larimer	672,160	8.00	4,032.98
Black Hawk	Gilpin	493,882	20.00	9,877.40
Blanca	Costilla	315,296	6.00	1,891.78
Bonanza	Saguache	23,167	5.25	122.00
Boulder	Boulder	9,809,437	7.50	73,570.83
Breckenridge	Summit	421,400	15.00	6,321.00
Brighton	Adams	723,145	6.80	4,917.39
Brush	Morgan	838,139	14.80	12,404.47
Buena Vista	Chaffee	509,320	8.80	4,482.01
Burlington	Kit Carson	360,466	12.00	4,325.59
Cameron	Teller	71,620	31.00	2,220.22
Canon, South	Fremont	544,060	11.00	5,984.61
Canon, East	Fremont	363,412	2.00	726.98
Canon City	Fremont	3,716,203	9.00	33,445.80
Carbondale	Garfield	294,125	8.50	2,500.20
Castle Rock	Douglas	312,245	9.40	2,935.11
Cedaredge	Delta	273,240	12.00	3,278.88
Central City	Gilpin	747,547	15.00	11,213.20
Center	Saguache	275,266	3.00	826.00
Cheyenne Wells	Cheyenne	160,045	13.30	2,129.34
Coal Creek	Fremont	76,899	14.40	1,107.27
Collbran	Mesa	98,845	17.00	1,680.37
Colorado City	El Paso	1,922,150	10.00	19,221.50
Colorado Springs	El Paso	36,923,410	6.70	247,386.84
Cortez	Montezuma	351,593	15.00	5,273.90
Craig	Moffat	484,450	13.20	6,588.51
Crawford	Delta	60,555	8.00	484.84
Creede	Mineral	293,317	15.00	4,399.75
Special	Mineral	46,410	5.00	232.05
Crested Butte	Gunnison	312,962	7.62	2,384.77
Creston	Saguache	31,458	10.00	315.00
Cripple Creek	Teller	1,434,130	37.00	53,062.81
Dacona	Weld	49,020	10.00	490.20
De Beque	Mesa	137,684	13.00	1,789.89
Del Norte	Rio Grande	433,480	16.00	6,935.68
Delta	Delta	2,054,715	8.50	17,465.07
Denver	Denver	358,365,823	8.88	3,182,288.16
Dolores	Montezuma	290,573	20.00	5,811.46
Durango	La Plata	4,288,938	6.70	28,735.88
Eagle	Eagle	259,081	5.37	1,391.26
Eaton	Weld	968,690	7.00	6,780.83
Edgewater	Jefferson	422,750	5.50	2,325.13
Eldora	Boulder	53,447	22.00	1,175.82
Elizabeth	Elbert	119,706	2.10	251.38

VALUATION, LEVY AND REVENUE FOR TOWN PURPOSES FOR ALL CITIES AND TOWNS IN THE STATE MAKING A LEVY FOR THE YEAR 1915.—(Continued).

Town	County	Valuation	Levy (Mills)	Revenue
Empire	Clear Creek	39,060	20.00	781.20
Englewood	Arapahoe	2,195,580	5.80	12,734.36
Erie	Weld	175,280	14.00	2,453.92
Eureka	San Juan	42,728	15.00	640.92
Evans	Weld	265,530	6.00	1,593.12
Fairplay	Park	163,337	3.00	490.01
Florence	Fremont	1,389,050	13.00	18,057.70
Florissant	Teller			
Fort Collins	Larimer	6,770,470	7.50	50,779.15
Fort Lupton	Weld	506,420	11.00	5,570.62
Fort Morgan	Morgan	2,043,791	7.50	15,328.43
Fountain	El Paso	271,830	15.00	4,077.45
Fowler	Otero	689,631	8.30	5,723.94
Frederick	Weld	102,060	26.00	2,653.56
Fruita	Mesa	616,613	17.00	10,482.42
Georgetown	Clear Creek	500,790	10.00	5,007.90
Gilcrest	Weld	68,690	7.00	480.83
Gillett	Teller	24,720	15.00	370.80
Glenwood Springs	Garfield	2,289,255	6.00	13,735.53
Golden	Jefferson	1,552,650	13.00	20,184.45
Goldfield	Teller	743,100	35.00	26,008.50
Granada	Prowers	158,547	6.15	975.06
Granby	Grand	26,350	5.00	131.70
Grand Junction	Mesa	6,825,698	8.00	54,605.58
Grand Valley	Garfield	172,410	7.00	1,207.42
Greeley	Weld	7,586,460	6.00	45,518.76
Green Mountain Falls	El Paso	113,570	7.50	851.80
Green Mountain Falls	Teller	3,080	8.00	24.64
Gunnison	Gunnison	1,093,336	7.25	7,923.78
Gypsum	Eagle	125,921	8.33	1,049.34
Hartman	Prowers	108,062	18.08	1,953.76
Haxtun	Phillips	244,065	15.00	3,660.97
Hayden	Routt	177,467	15.50	4,920.74
Holly	Prowers	553,872	3.15	1,744.70
Holyoke	Phillips	404,000	11.00	4,444.00
Hooper	Alamosa	81,447	1.00	81.45
Hotchkiss	Delta	413,880	14.00	5,794.32
Hot Sulphur Springs	Grand	86,075	5.00	430.37
Hudson	Weld	167,780	7.00	1,174.46
Hugo	Lincoln	332,925	8.00	2,670.36
Idaho Springs	Clear Creek	1,408,680	11.25	15,847.65
Ignacio	La Plata	133,342	6.00	700.05
Iliff	Logan	144,117	5.00	720.00
Jamestown	Boulder	41,285	10.00	412.85
Johnstown	Weld	260,470	10.00	2,604.70
Julesburg	Sedgwick	768,956	15.00	11,534.33
Kersey	Weld	173,870	8.60	1,495.34
Kiowa	Elbert	86,976	1.00	86.98
Kremmling	Grand	39,560	5.00	447.98
Lafayette	Boulder	608,142	40.00	24,325.68
La Jara	Conejos	359,835	6.00	2,159.02
La Junta	Otero	3,497,951	8.00	27,983.61
Lake City	Hinsdale	139,982	18.00	2,609.22
Lamar	Prowers	1,541,911	15.50	23,899.62
La Salle	Weld	231,450	8.70	2,013.66
Las Animas	Bent	1,087,885	19.00	20,669.80
La Veta	Huerfano	505,515	7.00	3,538.60
Lawrence	Teller	29,210	15.00	438.15
Leadville	Lake	3,094,315	23.50	72,716.40
Limon	Lincoln	342,345	10.00	3,423.45

VALUATION, LEVY AND REVENUE FOR TOWN PURPOSES FOR ALL CITIES AND TOWNS IN THE STATE MAKING A LEVY FOR THE YEAR 1915.—(Continued).

Town	County	Valuation	Levy (Mills)	Revenue
Littleton	Arapahoe	1,142,215	7.60	8,680.83
Bonds	Arapahoe	250,420	.99	247.92
Longmont	Boulder	4,132,133	6.00	24,792.78
Louisville	Boulder	462,371	14.00	6,473.18
Loveland	Larimer	2,755,550	5.25	14,465.63
Lyons	Boulder	200,137	13.00	2,601.76
Manassa	Conejos	185,030	3.16	584.68
Mancos	Montezuma	463,333	7.00	3,243.33
Manitou	El Paso	2,570,900	8.00	20,567.20
Manzanola	Otero	353,808	7.20	2,547.42
Marble	Gunnison	437,425	6.20	2,712.03
Mead	Weld	133,590	9.70	1,295.99
Meeker	Rio Blanco	662,524	10.50	6,956.50
Milliken	Weld	187,400	7.50	1,406.36
Minturn	Eagle	56,956	20.20	1,150.51
Moffat	Saguache	210,852	2.10	443.00
Monte Vista	Rio Grande	1,720,900	6.34	10,910.50
Montrose	Montrose	3,002,320	8.00	24,018.56
Monument	El Paso	67,500	11.00	742.50
Morrison	Jefferson	119,280	3.00	357.84
Mountain View	Jefferson	122,480	6.00	734.88
Nederland	Boulder	126,269	18.00	2,272.83
Nevadaville	Gilpin	10,230	3.00	306.91
New Castle	Garfield	197,300	5.00	987.04
Nunn	Weld	111,540	5.00	557.70
Norwood	San Miguel	219,436	9.592	2,104.82
Nucla	Montrose	143,450	20.00	2,969.00
Oak Creek	Routt	322,500	11.00	3,547.50
Ohio City	Gunnison	39,870	2.00	79.74
Olathe	Montrose	497,200	8.00	3,977.60
Olney Springs	Crowley	72,301	10.70	773.62
Ophir	San Miguel	52,193	5.456	284.75
Ordway	Crowley	721,947	8.50	6,136.55
Ouray	Ouray	897,914	13.80	12,391.21
Pagosa Springs	Archuleta	380,978	12.90	4,860.74
Pallsade	Mesa	477,050	12.50	5,963.13
Palmer Lake	El Paso	472,700	4.50	2,127.15
Paonia	Delta	616,710	7.00	4,316.25
Pitkin	Gunnison	122,875	5.00	614.37
Platteville	Weld	248,450	13.00	3,229.85
Poncha Springs	Chaffee	74,340	4.60	341.97
Pueblo	Pueblo	31,427,559	11.00	345,703.15
Former Pueblo	Pueblo	18,388,216	.11	2,022.70
Former South Pueblo	Pueblo	7,630,306	.11	839.33
Park District No. 1	Pueblo	12,446,263	1.10	13,690.89
Park District No. 2	Pueblo	9,890,080	1.10	10,879.09
Park District No. 3	Pueblo	2,012,993	-----	-----
Prospect Heights	Fremont	10,775	6.70	72.18
Red Cliff	Eagle	124,161	26.00	3,228.19
Rico	Dolores	246,666	5.50	1,356.66
Ridgway	Ouray	264,197	12.00	3,170.37
Rifle	Garfield	680,500	7.40	5,035.96
Rockvale	Fremont	141,049	6.80	959.06
Rocky Ford	Otero	2,482,387	10.50	26,065.06
Saguache	Saguache	519,273	10.00	5,193.00
Salida	Chaffee	3,006,370	5.30	15,933.75
Sanford	Conejos	116,420	2.02	235.16
Sheridan	Arapahoe	489,875	7.60	3,723.05
Silt	Garfield	96,500	8.00	772.18
Silver Cliff	Custer	25,260	12.50	315.76

VALUATION, LEVY AND REVENUE FOR TOWN PURPOSES FOR ALL CITIES AND TOWNS IN THE STATE MAKING A LEVY FOR THE YEAR 1915.—(Concluded.)

Town	County	Valuation	Levy (Mills)	Revenue
Silver Plume.....	Clear Creek.....	177,670	12.98	2,306.16
Silverton	San Juan.....	1,080,199	8.00	8,641.59
Simla	Elbert	94,090	10.80	1,016.17
Steamboat Springs.....	Routt	1,167,050	9.80	11,437.09
St. Elmo.....	Chaffee	18,940	7.00	132.58
Sterling	Logan	3,174,790	5.50	17,461.00
Sugar City.....	Crowley	316,746	9.50	3,009.08
Superior	Boulder	47,461	21.00	996.68
Swink	Otero	166,080	5.00	830.40
Telluride	San Miguel.....	1,648,533	6.80	11,209.85
Tin Cup.....	Gunnison	10,970	5.00	54.85
Trinidad	Las Animas.....	9,025,400	10.00	90,254.00
Two Buttes.....	Baca	20,661	5.00	103.30
Victor	Teller	997,800	45.00	44,901.00
Walden	Jackson	191,765	16.00	3,068.24
Walsenburg	Huerfano	1,942,980	6.00	11,675.88
Ward	Boulder	42,616	6.50	277.02
Wellington	Larimer	308,300	10.00	3,083.00
Westcliffe	Custer	210,809	3.25	683.13
Westminster	Adams	360,790	7.50	2,705.92
Wiley	Prowers	160,809	17.00	2,733.75
Williamsburg	Fremont	68,298	20.00	1,365.96
Windsor	Weld	583,222	11.00	6,437.42
Woodland Park.....	Teller	51,560	20.00	1,031.20
Wray	Yuma	700,924	13.00	9,220.12
Yampa	Routt	190,464	18.00	3,428.36
Yuma	Yuma	444,757	8.00	3,558.06

TOTAL ANTICIPATED REVENUE, MILL LEVY, AND DISTRIBUTION OF TOTAL ANTICIPATED REVENUE IN PRINCIPAL CITIES AND TOWNS IN THE STATE FOR THE YEAR 1915.

FIFTH ANNUAL REPORT

	Total Revenue	Total Mill Levy	State Revenue	Per Cent of Total	County Revenue	Per Cent of Total	Town Revenue	Per Cent of Total	School District Revenue	Per Cent of Total
Alamosa	49,194.74	23.19	\$ 3,108.44	6.32	\$ 11,116.38	22.59	\$ 19,679.35	40.00	\$ 15,290.57	31.09
Aurora	27,227.83	26.92*	2,124.06	7.80	4,621.32	16.36	16,171.76	56.72	6,310.11	19.50
Boulder	224,145.69	22.86	20,999.82	9.19	53,951.90	24.07	73,670.83	32.82	76,023.14	33.92
Canon City	104,796.90	28.20	7,804.03	7.45	28,243.14	26.96	33,445.80	31.91	35,303.93	33.69
Colorado City	47,419.45	24.67	4,066.52	8.51	10,225.84	21.56	19,221.50	40.54	13,935.59	29.39
Colorado Springs	713,306.27	19.32	77,539.16	10.87	196,432.54	27.54	247,386.84	34.68	192,001.73	26.91
Cripple Creek	90,780.42	63.30	3,011.67	3.22	18,930.52	20.85	55,062.81	58.48	15,775.48	17.38
Delta	49,313.16	24.00	4,314.90	8.75	11,035.46	22.50	17,465.07	35.42	16,437.72	33.33
Denver	5,805,525.99	16.20	752,568.23	12.96	1,039,260.89	17.90	3,182,268.16	54.82	831,408.71**	14.32
Durango	99,932.25	23.30	9,006.77	9.01	23,160.26	23.18	28,735.88	28.75	39,029.34	39.06
Englewood	39,300.83	17.90	4,610.72	11.73	8,732.32	22.35	12,734.36	32.40	13,173.48	33.52
Florence	47,297.75	34.00	2,917.00	6.18	10,556.78	22.35	18,057.70	38.23	15,696.27	33.24
Fort Collins	157,152.58	23.30	14,217.99	9.01	45,362.15	28.76	50,779.16	32.19	47,393.29	30.04
Fort Morgan	50,890.39	24.90	4,291.96	8.43	16,145.95	31.73	16,328.43	30.12	15,124.05	29.72
Glenwood Springs	48,303.28	21.10	4,307.44	9.95	17,627.26	36.49	13,735.53	28.44	12,133.05	25.12
Golden	38,195.20	24.60	3,260.57	8.54	8,539.58	22.36	20,184.45	52.84	6,210.60	16.26
Grand Junction	162,042.07	23.74	14,333.97	8.85	34,333.26	21.19	54,605.58	33.70	58,769.28	36.26
Greeley	183,137.15	24.14	15,931.57	8.70	48,866.80	26.68	45,518.76	24.85	72,830.02	39.77
Gunnison	24,418.05	22.35	2,293.91	9.39	7,923.36	44.73	10,523.86	32.45	3,277.00	13.43
Idaho Springs	48,106.42	34.15	2,958.23	6.15	18,312.84	38.07	15,347.65	32.94	10,987.70	22.84
La Junta	84,650.42	24.20	7,345.70	8.68	18,539.14	21.90	27,933.61	33.08	30,781.97	36.36
Lamar	51,592.34	33.46	3,238.01	6.28	8,831.41	17.21	23,999.62	46.32	15,573.30	30.19
Las Animas	35,557.51	29.685	2,284.56	6.42	6,434.84	18.10	20,669.80	58.13	6,168.31	17.35
Leadville	152,240.29	49.20	6,498.06	4.27	53,521.65	35.16	72,716.40	47.76	19,494.18	12.81
Littleton	19,760.31	17.30	2,398.65	12.14	4,568.86	23.12	8,680.83	43.93	4,111.97	20.81
Longmont	85,948.35	20.80	8,677.48	10.09	22,726.73	26.44	24,792.78	28.85	29,751.36	34.62
Loveland	59,381.10	21.55	5,786.66	9.74	18,462.19	31.09	14,465.63	24.36	20,666.63	34.81
Manitou	49,926.88	19.42	5,398.89	10.81	13,677.19	27.40	20,267.20	41.19	10,283.60	20.60
Monte Vista	44,554.11	25.89	3,613.89	8.11	13,250.93	29.74	10,910.51	24.49	16,778.78	37.66
Montrose	73,316.65	24.42	6,304.89	8.60	23,478.14	32.02	24,018.56	32.76	19,515.08	26.62

Pueblo	842,258.58	26.80	65,997.87	7.84	185,422.60	22.01	345,703.15†	41.05	245,134.95	29.10
Rocky Ford	58,956.68	23.75	5,213.01	8.84	13,156.65	22.32	28,065.06	44.21	14,521.98	24.63
Salida	70,048.41	23.30	6,313.23	9.01	21,946.50	31.33	15,932.75	22.75	25,854.78	36.91
Silverton	25,334.67	23.50	2,268.42	8.94	8,887.63	34.89	8,941.59	34.04	5,617.03	22.73
Steamboat Springs	29,643.08	26.40	2,450.81	8.27	7,686.83	26.59	11,437.09	38.58	8,169.36	27.56
Sterling	68,892.95	21.70	6,667.06	9.68	24,763.36	35.94	17,461.35	25.35	20,001.18	29.03
Telluride	41,889.05	25.41	3,461.92	8.26	14,770.86	35.26	11,209.85	26.76	12,446.42	29.72
Trinidad	276,184.45	30.49	18,953.34	6.39	73,015.49	26.53	90,264.00	32.80	92,961.62	33.78
Victor	71,143.14	71.30	2,095.38	2.95	13,170.96	18.51	44,901.00	63.11	10,975.80	15.43
Walsenburg	54,403.44	28.00	4,080.26	7.50	17,292.52	31.79	11,657.88	21.42	21,372.78	39.29

*Average.

**Does not include \$37,538.84 for former School District No. 17.

†Does not include special district levy.

STATE REVENUE CHARGED COUNTIES, 1915 AND 1916.

	1915		1916			Increase	Decrease
	Valuation	State Revenue	Valuation	State Revenue			
Adams	\$ 22,645,080	\$ 47,554.67	\$ 22,836,894	\$ 47,272.37			\$ 282.30
Alamosa	6,716,277	14,704.18	6,174,948	12,782.14			1,322.04
Arapahoe	16,596,025	34,851.65	17,419,060	36,057.45		1,205.80	
Archuleta	4,141,827	8,697.84	4,277,373	8,854.16		156.32	
Baca	2,998,667	6,297.20	3,406,590	7,051.64		754.44	
Bent	10,684,681	22,437.83	10,741,205	22,234.29			203.54
Boulder	37,491,905	78,733.00	39,796,606	82,378.97		3,645.97	
Chaffee	11,348,865	23,322.66	11,285,708	23,361.42			471.24
Cheyenne	8,072,130	16,361.42	8,605,900	17,607.21		655.79	
Clear Creek	5,143,640	10,801.64	5,287,860	10,945.87		144.23	
Conejos	8,177,179	17,172.08	8,555,600	17,710.09		538.01	
Costilla	9,329,344	11,191.62	9,261,002	10,890.28			301.34
Crowley	8,444,562	17,733.58	9,028,563	18,689.13		955.55	
Custer	2,589,925	5,438.84	2,573,085	5,326.29			112.55
Delta	14,974,745	31,446.96	14,392,410	30,827.29			619.67
Denver	366,244,852	769,114.19	307,430,404	636,380.94			132,733.25
Dolores	1,439,117	3,022.15	1,542,731	3,193.45		171.30	
Douglas	9,663,239	20,166.80	10,871,230	22,503.45		2,336.65	
Eagle	6,183,272	12,384.87	6,812,365	14,101.57		1,116.70	
Elbert	10,879,513	22,346.98	11,500,717	23,806.48		959.50	
El Paso	67,275,600	141,378.78	65,336,960	136,489.51			4,789.25
Fremont	17,875,230	37,537.96	17,840,490	36,929.81			608.17
Garfield	18,295,343	38,420.22	18,110,365	37,488.46			931.76
Gilpin	3,468,205	7,283.23	3,271,431	6,771.88			511.37
Grand	4,685,370	9,860.27	4,801,650	9,939.42		79.15	
Gunnison	14,495,177	30,439.87	14,404,258	29,816.81			623.06
Hinsdale	881,543	1,851.24	909,139	1,881.92		30.68	
Huerfano	12,339,124	26,312.16	12,397,646	25,663.13			249.03
Jackson	3,814,504	8,010.46	4,355,720	10,258.34		2,247.88	
Jefferson	21,135,440	44,384.42	22,239,940	46,160.88		1,776.46	
Kiowa	7,931,443	16,656.03	8,507,890	17,611.33		955.30	
Kit Carson	10,837,001	22,757.70	12,323,340	25,509.31		2,751.61	
Lake	11,797,732	24,775.24	12,006,800	24,854.06			
La Plata	1,766,558	3,109.77	1,427,835	3,039.93			9.79
Larimer	34,355,741	72,147.06	36,968,343	76,524.47		4,377.41	

COLORADO TAX COMMISSION

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Las Animas.....	36,956,724	77,609.12	36,977,194	76,542.79	1,805.19	1,066.33
Lincoln	10,554,315	22,164.06	11,579,350	23,989.25
Logan	21,891,997	45,973.19	23,844,018	48,322.12	2,348.93	2,506.86
Mesa	27,351,448	57,438.04	26,536,303	54,931.18	186.10
Mineral	1,432,005	3,112.21	1,413,580	2,926.11
Moffat	4,579,550	9,617.06	4,815,310	9,967.69	350.63	142.73
Montezuma	5,672,205	11,911.63	5,685,457	11,768.90
Montrose	14,038,740	29,470.85	14,465,480	29,943.54	472.69
Morgan	17,072,158	35,851.53	18,322,200	37,936.95	2,075.42
Otero	25,338,836	54,261.56	26,630,563	55,125.27	863.71
Ouray	5,357,840	11,251.46	5,216,451	10,798.05	453.41
Park	8,305,110	18,490.13	8,841,065	18,301.00	183.73
Phillips	7,158,983	15,033.76	7,286,655	15,081.31	47.55
Pitkin	5,882,255	12,352.74	5,795,170	11,996.00	356.74
Prowers	17,240,300	36,204.63	16,807,375	34,792.51	1,412.12
Pueblo	61,397,302	128,934.33	61,329,337	126,952.77	1,981.56
Rio Blanco	5,342,832	11,220.05	5,113,205	10,534.34	635.71
Rio Grande	9,873,345	20,734.02	9,206,110	19,056.65	1,677.37
Routt	13,650,721	28,456.51	13,688,227	28,330.49	126.02
Saguache	11,280,556	23,683.25	11,420,441	23,640.31	48.94
San Juan	4,040,869	8,485.32	4,073,055	8,431.22	54.60
San Miguel	8,781,510	18,441.17	8,539,330	17,677.45	763.72
Sedgwick	5,871,403	12,329.95	5,935,308	12,287.33	42.62
Summit	5,459,143	11,464.20	5,977,147	12,372.69	908.49
Teller	15,647,240	32,859.20	15,352,380	31,780.46	1,078.74
Washington	11,233,675	23,590.72	12,640,797	26,168.45	2,575.73
Weld	72,092,027	151,393.36	74,804,905	154,846.15	3,452.89
Yuma	11,082,224	23,272.67	11,990,617	24,820.58	1,547.91
Totals	\$1,249,199,210	\$2,623,318.29	\$1,211,697,278	\$2,508,213.36	\$41,386.73	\$156,491.66

STATE LEVY FOR 1915 AND 1916 AS ADOPTED BY THE STATE BOARD OF EQUALIZATION AND THE
 COLORADO TAX COMMISSION, APPORTIONED TO THE VARIOUS FUNDS, AND REVENUE
 BASED ON TOTAL VALUATION OF \$1,249,199,210 FOR 1915, AND \$1,211,697,278 FOR 1916.

	1915		1916	
	Mills	Amount	Mills	Amount
For State Purposes (general revenue).....	0.659976	\$ 324,441.50	0.629976	\$ 763,340.20
For Mute and Blind Fund.....	0.102336	127,838.05	0.102336	124,000.25
For Agricultural College Fund.....	0.102336	127,838.05	0.102336	124,000.25
For School of Mines Fund.....	0.071460	89,267.76	0.071460	86,587.89
For Normal School Fund (Greeley).....	0.102336	127,838.05	0.102336	124,000.25
For Insane Asylum Fund.....	0.074836	93,485.07	0.074836	90,678.58
For University Fund.....	0.204440	255,388.29	0.204440	247,719.39
For Stock Inspection Fund.....	0.020280	25,333.76	0.020280	24,573.22
For Normal School Fund (Gunnison).....	0.030000	37,475.98	0.030000	36,350.92
For Capitol Building Fund.....	0.070000	87,443.95	0.070000	84,818.81
For Interest on Funding Bonds, Series 1910 Fund.....	0.048500	60,586.16	0.051500	62,402.41
For Interest on Insurrection Bonds Fund.....	0.053000	66,207.56	0.050000	60,584.86
For Sinking Fund for Registering Funding Bonds, Series 1897.....	0.018000	22,485.59	0.018000	21,810.55
For Fort Lewis School Fund.....	0.020000	24,983.98	0.020000	24,233.95
For Agricultural College Fund (Experimental Station).....	0.022500	28,108.98	0.022500	27,283.19
For State Roads Fund.....	0.500000	624,599.61	0.500000	605,848.64
Totals	2.100000	\$2,623,313.34	2.070000	\$2,508,213.36

STATEMENT SHOWING MONIES RECEIVED BY STATE INSTITUTIONS AND AMOUNTS CHARGED TO
COUNTIES WHEREIN THE SAME ARE LOCATED FOR STATE TAX FOR THE YEAR 1915

	Am't Received from State	Total	Am't Charged County for State Tax
Jefferson	\$116,159.90		
School of Mines	83,417.15		
State Industrial School for Boys	49,480.74		
State Industrial School for Girls	27,136.55		
State Home and Training School for Mental Defectives	245,380.94	\$276,194.34	\$ 28,545.80
Boulder	176,399.60	245,380.94	55,656.28
Weld	199,567.82	176,399.60	106,204.08
Larimer	40,191.29	199,567.82	47,926.38
Denver	10,063.28	50,254.57	561,374.28
Chaffee	49,559.25	49,559.25	16,221.89
Fremont	160,927.99	160,927.99	27,954.06
Pueblo	190,336.03	190,336.03	91,420.77
Rio Grande	58,234.72*	58,234.72	14,542.99
El Paso	108,269.57	108,269.57	98,488.28
La Plata	21,965.91	21,965.91	21,476.79
Gunnison	31,577.59	31,577.59	20,334.44

*Includes \$16,523.23 from United States Government.

**PETITIONS FOR ABATEMENT, REBATE AND REFUND, OF TAXES
PASSED UPON BY THE COLORADO TAX COMMISSION DECEMBER
1, 1915, TO DECEMBER 1, 1916, SHOWING NUMBER OF PETITIONS
AND AMOUNT INVOLVED BY COUNTIES:**

County	PETITIONS APPROVED		PETITIONS DENIED	
	Number	Amount	Number	Amount
Adams	20	\$ 4,096.24	...	\$.....
Alamosa	74	1,337.01	61*	127.63
Arapahoe	25	678.99	1	36.58
Archuleta	11	399.77
Baca	25	245.20	1	2.88
Bent	8	140.44
Boulder	17	3,120.67	2	65.73
Chaffee	1	244.50
Cheyenne	7	247.94
Clear Creek	8	7,944.13	1	1,430.29
Conejos	4	94.38
Costilla	1	309.85	1	126.46
Crowley	8	387.12	1	5.50
Custer	4	50.96	3	72.19
Delta	13	448.74
Denver	140	34,783.76	10	147.15
Dolores	4	525.28
Douglas	6	87.03
Eagle	1	684.78
Elbert	9	102.17
El Paso	13	631.56	2	69.94
Fremont	7	139.07	1	10.00
Garfield	1	22.53
Gilpin	2	818.47	1	356.25
Grand	1	102.12
Gunnison	13	780.99	2	300.17
Hinsdale	2	491.70	3	3,896.08
Huerfano	46	1,577.93	5	126.24
Jackson	2	9.22
Jefferson	2	2,633.76
Kiowa	15	215.21
Kit Carson	37	441.43	6	69.01
Lake	12	7,090.66	7	486.63
La Plata	4	133.74
Larimer	7	513.24
Las Animas	59	3,366.46	7	224.25
Lincoln	61	505.73	2	13.36
Logan	106	1,956.61	3	195.76
Mesa	47	1,414.35	3	79.07
Mineral	3	446.18
Moffat	26	1,185.77
Montezuma	41	1,769.73	8	180.25
Montrose	20	1,198.17	1	8.68
Morgan	64	902.15
Otero	25	2,036.72	12	338.05
Ouray	6	4,400.80
Park
Phillips	10	80.93
Pitkin	26	1,950.52	1	32.55
Prowers	13	345.00	1	5.53
Pueblo	55	5,499.85
Rio Blanco	2	125.45
Rio Grande
Routt
Saguache	5	157.37	1	8.37
San Juan	5	5,941.91
San Miguel	3	1,718.23
Sedgwick	3	19.72
Summit	2	1,554.73
Teller	24	8,714.02	19	53,029.56

**PETITIONS FOR ABATEMENT, REBATE AND REFUND, OF TAXES
PASSED UPON BY THE COLORADO TAX COMMISSION DECEMBER
1, 1915, TO DECEMBER 1, 1916, SHOWING NUMBER OF PETITIONS
AND AMOUNT INVOLVED BY COUNTIES—Continued.**

PETITIONS APPROVED			PETITIONS DENIED	
County	Number	Amount	Number	Amount
Washington	112	3,105.21	2	5.79
Weld	87	2,633.33	9	131.09
Yuma	62	798.63	1	7.74
<hr/>			<hr/>	
Total	1,422	\$123,356.16	178	\$61,588.78

*Half the amount asked for was denied.

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